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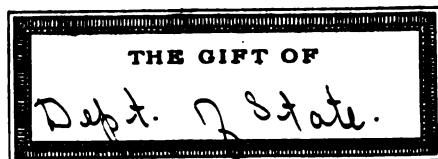
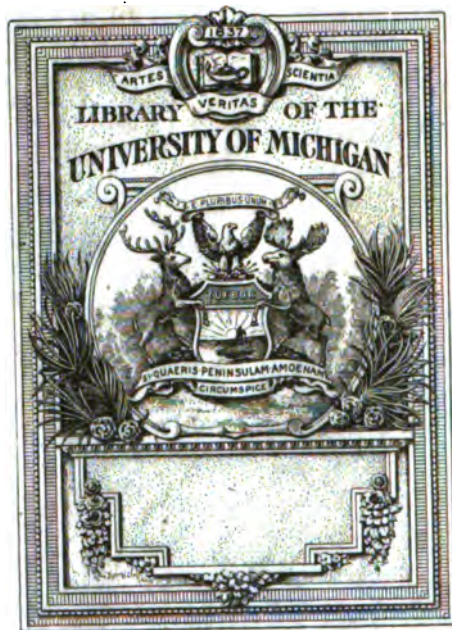
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LEGISLATIVE DOCUMENTS

SUBMITTED TO THE

Thirtieth General Assembly

OF THE

STATE OF IOWA

Which Convened at Des Moines, January 11, 1904.

ALBERT B. CUMMINS,	- - - - -	Governor
JOHN HERRIOTT,	- Lieutenant Governor and President of the Senate	
W. B. MARTIN,	- - - - -	Secretary of State
B. F. CARROLL,	- - - - -	Auditor of State
G. S. GILBERTSON,	- - - - -	Treasurer of State
JOHN F. RIGGS,	- Superintendent of Public Instruction	
CHARLES W. MULLAN,	- - - - -	Attorney-General
GEORGE W. CLARKE,	- - Speaker of the House of Representatives	

VOLUME II.

DES MOINES
B. MURPHY, STATE PRINTER
1904



VOLUME I.

- No. 1. Message.
 - No. 2. Inaugural.
 - No. 3. Report of Auditor of State.
 - No. 4. Report of Treasurer of State.
 - No. 5. Report on Pardons.
 - No. 6. Report of Criminal Convictions.
 - No. 7. Report of Land Department.
 - No. 8. Report of Custodian of Public Buildings.
-

VOLUME II.

- Report of Railroad Commissioners, 1902.
 - Report of Railroad Commissioners, 1903.
 - Railway Assessment for 1903.
 - Railway Assessment for 1904.
 - Telephone and Telegraph Assessment for 1903.
 - Telephone and Telegraph Assessment for 1904.
-

VOLUME III.

- No. 9. Report of Adjutant General.
 - No. 10. Report of Attorney-General.
 - No. 11. Report of Librarian.
 - No. 12. Report of Historical Department.
 - No. 13. Report of Historical Society.
 - No. 15. Report of State University.
 - No. 16. Report of Iowa State College of Agriculture and Mechanic Arts.
 - No. 17. Report of State Normal School.
-

VOLUME IV.

- No. 14. Report of Superintendent of Public Instruction.
- No. 18. Report of Fish and Game Warden.
- No. 19. Report of Bureau of Labor Statistics.

VOLUME V.

- No. 20. Report of Mine Inspectors.
- No. 21. Report of Board of Health.
- No. 22. Report of Pharmacy Commissioners.
- No. 23. Report of Veterinary Surgeon.
- No. 24. Rules of Thirtieth General Assembly.
- No. 25. Report of Board of Dental Examiners.
- No. 26. Report of Oil Inspections.
- No. 28. Report of Library Commission.
- No. 29. Report of Dairy Commissioner for 1902 and 1903.

VOLUME VI.

- Insurance Report for 1903. Volume I. Fire.
- Insurance Report for 1903. Volume II. Life.

VOLUME VII.

- Insurance Report for 1904. Volume I. Fire.
- Insurance Report for 1904. Volume II. Life.

VOLUME VIII.

- No 27. Report of Board of Control.

TWENTY-FIFTH ANNUAL REPORT

OF THE

Board of Railroad Commissioners

FOR THE

YEAR ENDING JUNE 30, 1902.

STATE OF IOWA

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES.
BERNARD MURPHY, STATE PRINTER.

1903.

RAILROAD COMMISSIONERS' REPORT.

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS,
DES MOINES. }

To the Honorable A. B. Cummins, Governor of Iowa:

In compliance with the statute, we submit the following as the twenty-fifth annual report of the Board of Railroad Commissioners for the preceding year. It contains such facts, statements and explanations as far as practicable, as will disclose the working of the system of railroad transportation in this state, and its relation to the general business and prosperity of the citizens of the state, and such suggestions and recommendations in respect thereto as to the board seems appropriate. The statutes of this state require that such report shall also contain, as to every railroad corporation doing business in the state, the following items of information, to-wit:

First—Amount of capital stock issued, the amounts paid therefor, and manner of payment.

Second—Dividends paid.

Third—Surplus fund, if any.

Fourth—Number of stockholders.

Fifth—The funded and floating debts and the interest paid thereon.

Sixth—The cost and value of the carrier's property, franchises and equipment.

Seventh—The number of locomotive engines and cars used in the state, and the number supplied with automatic safety couplers, and the kind and number of brakes used, and the number of each.

Eighth—The number of employes and the salaries paid each class.

Ninth—The amount expended for improvements each year, how and where expended, and the character of such improvements.

Tenth—The earnings and receipts from each branch of business and from all sources.

Eleventh—The operating and other expenses.

Twelfth—The balance of profit and loss.

Thirteenth—A complete exhibit of financial operations thereof each year, including an annual balance sheet.

Fourteenth—Such information in relation to rates or regulations concerning fares or freights, or agreements, arrangements or contracts with other carriers, and other statistics of the road and its transportation, as the board may require.

REPORTS OF RAILWAY COMPANIES.

The annual reports of the railway companies as filed in this office indicate that earnings in Iowa have increased over eight million dollars, bearing proper proportions to the earnings on entire systems, and that the operating expenses have increased something over two million dollars, making a net increase in earnings in the state of nearly two million dollars in excess of what it was a year ago. The mileage of the state has increased to some extent which might have a tendency to decrease the net earning per mile per road, but from the showing made by the companies, the net earnings per mile have also considerably increased during the past year. By reference to statistical tables submitted with this report, information in detail can be ascertained.

INTERLOCKING SWITCH SYSTEM.

The railroads of the state continue to install Interlocking Switch Systems for the protection of their trains and of life and property. A list of those placed in operation during the past year are as follows:

Laurens	crossing,	Gowrie & N. W. and C. & N. W.
Gladbrook	"	C. & N. W. and C. G. W.
Green Island	"	C., M. & St. P. and C. M. & St. P.
Mason City	"	C. & N. W. and Mason City and Ft. Dodge.
Sargent's Bluffs	"	C. & N. W. and C. M. & St. P.
Marshalltown	"	C. G. W. and C. & N. W.
Moravia	"	Wabash and C. M. & St. P.
Marshalltown	"	C. & N. W. and C. G. W. and Iowa Central.
Webb	"	Gowrie & N. W. and C. M. & St. P.
Greenville	"	Gowrie & N. W. and M. & St. L.
Hampton	"	C. G. W. and Iowa Central.
Cone	"	C., R. I. & P. and C., M. & St. P.

NATIONAL CONVENTION OF RAILROAD COMMISSIONERS.

The National Convention of Railroad Commissioners was held at Charleston, South Carolina, February 11, 1902. The members of this board, with their secretary, attended the convention. These conventions, as has been previously stated, are of considerable value to the board as it gives opportunity for interchanging of ideas among those all over the United States who are, by law, entrusted with the supervision of railroads. The interstate commerce commission publishes the proceedings of these conventions in full and the board has not thought it advisable to encumber its report with the same. As usual, the Iowa commission has been given a prominent part in the work of the convention.

ELECTRIC RAILWAYS.

The report of this board for this year does not include the operation of any electric interurban lines except the Waterloo & Cedar Falls Rapid Transit Co., which is operated partially by electricity, as none were completed and in operation by June 30th. The report next year, however, will include the operation of some of these lines. The General Assembly of 1902 placed electric interurban lines upon the same footing as other railways.

RAILWAY CHANGES.

By reference to the statistical tables it will be noted that many changes in the management and names of railways have taken place during the past year. The Sioux City & Pacific Railroad was purchased by the Chicago & Northwestern Railway Company and is now operated by that company. The Fremont, Elkhorn & Missouri Valley Railway, a part of the Northwestern system, now makes report to this board inasmuch as it has acquired trackage rights in Iowa over a portion of the road formerly known as the Sioux City & Pacific Railroad. The Des Moines, Iowa Falls & Northern Railway, a new railroad company with newly built line, makes its first report to this board, as does also the Manchester & Oneida Railway Company. The Boone Valley Railway Company is now known as the Marshalltown & Dakota Railway Company. The Omaha & St. Louis Railway has been purchased and is now operated by the Wabash Railway Company. The Winona & Western Railway only makes partial report to this board as it is now merged into the Wisconsin, Minnesota & Pacific Railway Company under the operation of the Chicago Great Western Railway Company. The Mason City & Ft.

Dodge Railroad is also now a part of the Chicago Great Western Railway system. The Iowa Central & Western Railway Company operations are now included in and made a part of the Iowa Central report.

COMPARATIVE STATISTICS.

The board begs to submit comparative statistics for the years 1878 to 1902 inclusive, showing for each year, for the state of Iowa, number of miles of railways, the earnings, the operating expenses, the net earnings per mile of road, the number of railroad employes, and the amount paid for their services, the number of cars used, and the number of the same equipped with automatic couplers and train brakes, the number of employes killed and injured while coupling cars or falling from trains, and the total number of passengers, employes and others killed and injured.

COMPARATIVE EARNINGS AND OPERATING EXPENSES, IOWA, INCLUDING
MILEAGE AND EARNINGS PER MILE.

YEAR.	Mileage, excluding trackage rights.	Earnings.	Expenses.	Net earnings.	Net earnings per mile of road.
1878	4,157.15	\$20,714,496.07	\$12,565,950.23	\$8,148,545.84	\$1,960.12
1879	4,896.04	21,340,700.44	12,904,420.92	8,436,283.52	1,735.88
1880	4,977.01	24,887,545.35	13,982,653.77	10,854,891.58	2,181.00
1881	5,425.98	28,452,181.91	16,788,404.80	11,663,777.12	2,149.69
1882	6,357.43	32,025,966.08	20,512,368.05	11,511,572.98	1,816.44
1883	7,014.95	34,433,354.77	22,827,450.50	11,605,904.27	1,654.45
1884	7,249.25	35,735,271.85	23,551,910.08	12,484,355.82	1,654.45
1885	7,473.48	36,123,577.46	23,663,581.04	13,030,006.41	1,742.34
1886	7,564.67	37,006,106.54	22,661,553.10	13,161,551.44	1,739.87
1887	7,997.50	37,529,730.62	24,152,660.71	13,376,739.91	1,672.59
1888	8,346.31	37,295,596.08	26,297,164.92	10,998,422.76	1,377.73
1889	8,346.00	37,138,360.75	25,286,900.90	11,852,000.45	1,420.19
1890	8,412.72	41,818,133.09	27,246,282.83	14,021,849.76	1,666.75
1891	8,413.16	43,102,399.35	28,639,292.77	14,463,106.58	1,719.15
1892	8,407.34	*37,405,473.22	*25,076,828.00	*12,328,645.22	1,466.41
1893	8,401.70	45,003,680.51	32,622,594.42	12,381,086.09	1,474.81
1894	8,489.88	40,690,670.92	28,020,531.03	12,670,149.89	1,493.58
1895	8,480.36	35,535,910.47	24,726,072.46	11,109,838.02	1,309.25
1896	8,485.07	41,841,292.65	28,785,652.50	13,105,639.96	1,542.65
1897	8,478.03	38,209,503.04	25,390,714.38	12,832,788.66	1,513.54
1898	8,454.16	45,644,596.00	29,813,051.97	16,135,564.33	1,901.84
1899	8,514.51	48,460,158.44	31,470,771.98	16,989,386.76	1,994.64
1900	9,171.49	52,074,571.77	35,406,424.92	16,668,146.79	1,815.04
1901	9,353.90	54,764,635.95	37,448,971.10	17,314,664.85	1,851.06
1902	9,485.22	56,170,530.34	39,876,490.47	19,294,045.87	2,034.12

*Three C., B. & Q. lines not reporting.

BOARD OF RAILROAD COMMISSIONERS.

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COMPENSATION OF RAILROAD EMPLOYEES IN IOWA.

YEAR.	Number.	Yearly compensation.	Average daily compensation.
1878	18,518	•	•
1879	15,841	•	•
1880	18,985	•	•
1881	21,974	•	•
1882	17,273	\$ 8,822	\$10.81
1883	27,112	13,164	88.07
1884	26,731	13,970	61.65
1885	25,666	18,623	67.66
1886	25,761	18,677	70.53
1887	29,088	15,140	84.84
1888	20,794	16,285	48.31
1889	24,642	14,212	60.27
1890	24,851	16,213	83.60
1891	27,589	16,264	88.45
1892	30,192	17,870	15.89
1893	31,127	16,389	73.68
1894	29,308	16,373	40.81
1895	24,107	14,160	68.35
1896	28,165	16,052	66.79
1897	26,090	15,137	119.49
1898	30,039	17,280	115.01
1899	32,385	18,400	83.76
1900	37,696	21,963	119.55
1901	37,836	22,253	22.79
1902	40,696	28,115	695.42

* No data.

AUTOMATIC COUPLERS AND TRAIN BRAKES.

Number of cars equipped and number of employees and accidents to employees from coupling cars and falling from trains.

YEAR.	Number of all cars.	Equipped with automatic couplers.	Equipped with power or train brake.	Number of employees.	Number killed coupling cars.	Number injured coupling cars.	Number killed falling from trains.	Number injured falling from trains.
1878	59,067	•	•	18,518	•	•	•	•
1879	31,584	•	•	15,841	•	•	•	•
1880	54,451	•	•	18,985	•	•	•	•
1881	37,510	•	•	21,974	•	•	•	•
1882	35,303	•	•	17,273	16	182	81	57
1883	98,108	•	•	27,112	16	98	33	42
1884	103,837	•	•	26,731	8	109	10	57
1885	102,835	•	•	25,666	13	174	16	84
1886	106,173	•	•	25,761	10	126	25	93
1887	91,067	•	•	29,088	9	184	28	36
1888	113,975	•	•	30,794	19	240	32	52
1889	120,757	4,210	•	24,642	8	149	5	44
1890	127,494	9,194	•	24,851	14	203	17	53
1891	130,103	13,173	•	27,589	13	242	28	82
1892	149,731	34,315	•	30,192	14	196	28	63
1893	142,730	49,871	•	31,127	10	196	22	68
1894	127,171	46,558	•	29,308	7	91	17	32
1895	138,721	58,962	•	24,107	5	80	37	37
1896	182,539	70,713	•	28,165	6	97	19	35
1897	171,909	101,351	•	26,090	7	80	14	65
1898	176,035	142,688	•	30,039	4	75	18	50
1899	180,730	180,506	•	32,385	12	72	12	64
1900	200,814	188,656	•	37,696	8	50	20	50
1901	211,883	210,464	•	37,836	6	52	21	100
1902	237,289	236,276	•	40,696	4	49	6	38

ACCIDENTS TO PERSONS IN IOWA.

YEAR.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
1878.....	20	29	81	51	187	85
1879.....	2	42	40	12	108	39
1880.....	5	37	88	9	140	34
1881.....	7	67	34	17	146	31
1882.....	7	89	69	60	502	72
1883.....	4	82	65	25	255	50
1884.....	6	72	51	47	348	59
1885.....	9	72	75	89	720	66
1886.....	8	61	62	35	336	74
1887.....	8	59	65	23	354	58
1888.....	10	101	69	77	564	86
1889.....	4	35	33	25	442	46
1890.....	9	78	69	67	579	101
1891.....	5	82	91	80	601	92
1892.....	23	80	76	64	258	77
1893.....	17	81	79	78	682	64
1894.....	7	48	90	62	367	62
1895.....	4	47	82	39	330	74
1896.....	6	36	94	62	411	84
1897.....	27	40	90	81	291	86
1898.....	5	44	114	30	301	70
1899.....	14	62	95	101	348	128
1900.....	9	70	143	82	449	136
1901.....	7	65	151	104	636	142
1902.....	9	64	120	104	853	129

ORGANIZATION OF BOARD.

On January 6, 1902, Ed. C. Brown, of O'Brien county, having been elected Railroad Commissioner to succeed the Hon. Welcome Mowry whose term expired, qualified, and the board organized by the election of Commissioner Ed. A. Dawson, chairman, and Dwight N. Lewis, secretary, for the ensuing year. Thomas H. Boylan was appointed clerk for the same period.

Respectfully submitted,

EDWARD A. DAWSON.

DAVID J. PALMER.

ED. C. BROWN.

Attest:

DWIGHT N. LEWIS, *Secretary.*

Des Moines, Iowa, December 1, 1902.

COMPILED RETURNS

OF THE

RAILWAY COMPANIES.

TABLE No. 1—CAPITAL STOCK.

RAILROADS.	NO. OF SHARES AUTHORIZED.		PAR VALUE.		TOTAL PAR VALUE AUTHORIZED.		TOTAL AMOUNT ISSUED AND OUTSTANDING.		DIVIDENDS DECLARED DURING YEAR.			
									COMMON.		PREFERRED.	
	Common.	Preferred.	Common.	Preferred.	Common.	Preferred.	Common.	Preferred.	Rate.	Amount.	Rate.	Amount.
Ames & College	800		25		20,000		\$131,486,000.00		3	\$ 600.00	3	\$ 4,060,000.00
Atchison, Topeka & Santa Fe	1,020,000	1,314,800	100	100	102,000,000	131,486,000	\$131,486,000.00		6	\$ 4,060,000.00	6	\$ 6,574,900.00
Burlington	800,000		100		80,000,000		7,150,000.00		6	427,900.00		
Chicago, Burlington & Quincy	1,108,000		100		110,800,000		110,800,000.00		6	7,475,063.00		
Chicago, Iowa & Dakota	20,000		100		2,000,000		234,800.00					
Chicago Great Western	800,000	550,000	100	100	80,000,000	55,000,000	28,383,885.00		4	1,488,822.87	5	
Chicago, Milwaukee & St. Paul	600,000		100		60,000,000		58,188,900.00		6	3,420,171.00	7	3,164,448.00
Chicago, Rock Island & Pacific	300,000		100		30,000,000		59,982,100.00		4	2,872,782.50		
Chicago & North-Western	400,000	200,000	100	100	40,000,000	20,000,000	22,388,954.50		8	2,787,868.00	8	1,791,600.00
Chicago, St. Paul, Minn. & Omaha	300,000		100		30,000,000		21,408,238.33		8	1,484,400.00	7	787,976.00
Fremont, Elkhorn & Missouri Valley	400,000		100		40,000,000		36,940,000.00					
Sioux City & Pacific	1,200		100		120,000		60,000.00					
Colfax Northern	5,000		100		500,000		225,000.00					
Crooked Creek		80,000	100		8,000,000		8,000,000.00					
Lavenport, Rock Island & Northwestern	12,500		100		1,250,000		10,989,600.00		1	109,986.00		
Des Moines, Iowa Falls & Northern	110,000		100		11,000,000		50,800.00					
Dubuque & Sioux City	1,000		100		100,000		407,000.00					
Stacyville Railroad	20,000		100		2,000,000		8,519,888.48					
Des Moines Union	110,000	74,000	100	100	11,000,000	7,400,000	400,000.00		47	5,874,286.47		
Iowa Central	4,000		100		400,000							
Albia & Centerville	75,000		100		7,500,000		90,000.00					
Manchester & Oneida	800		100		80,000		920,000.00					
Marshalltown & Dakota	50,000		100		5,000,000		6,000,000.00		5	300,000.00	5	200,000.00
Mason City & Ft. Dodge	60,000	40,000	100	100	6,000,000	4,000,000	450,000.00					
Minneapolis & St. Louis	4,500		100		450,000		26,800.00					
Muscatine, North & South												
Omaha & St. Louis												
Tabor & Northern	2,400		50		120,000		26,800.00					
Union Pacific												
Wabash	280,000	240,000	100	100	28,000,000	24,000,000	28,000,000.00					
Waterloo & Cedar Falls R. T. Co.*	6,000		100		600,000		7,000,000.00		5	850,000.00		
Willmar & Sioux Falls	100,000		100		10,000,000		100,000.00					
Winona & Western	2,000		100		200,000		4,060,000.00					
Wisconsin, Minn. & Pacific R. Co.	50,250		100		5,025,000		61,062.86					

NARROW GAUGE RAILROADS.									
Burlington & Northwestern.....	8,100	100	800,000	.....	.....	174,675.00	.....	.....	.....
Burlington & Western.....	80,000	100	8,000,000	.....	.....	835,801.82	.....	.....	.....
Total.....	4,976,550	2,448,980	\$683,310,600	\$244,889,000	\$432,298,8 9 60	\$295,088,268.82	\$24,818,541.52	\$12,518,884.00	

a Fractional scrip. b Including stock of proprietary roads. c Including dividends declared on debenture stock.

*New line. **For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. †For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ‡Operated under lease by the Illinois Central Railroad Company. *Operated principally by electricity.

TABLE No. 2—

RAILROADS.	AMOUNT OF STOCK PER MILE OF ROAD.		Stock representing roads in Iowa.	Amount of stock held in Iowa.	NO. STOCK- HOLDERS.	
	Miles.	Amount.			Total.	In Iowa.
Ames & College	1.98	\$ 10,101.00	\$ 20,000.00	\$ 19,000	84	83
Atchison, Topeka & Santa Fe	7,822.22	29,849.00	c 562,801.14	348,000	13,147	44
Burlington, Cedar Rapids & Nor.	1,290.22	6,898.71	6,892,965.00	101,800	810	17
Chicago, Burlington & Quincy	7,794.08	14,216.09	17,739,176.08	16,000	616	8
Chicago, Iowa & Dakota	26.40	83,668.00	361,500.00	1,700	14	4
Chicago Great Western	846.18	81,097.00	87,457,732.51		3,627	
Chicago, Milwaukee & St. Paul	6,608.85	15,879.57	28,502,690.84	175,400	5,299	11
Chicago, Rock Island & Pacific	3,218.80	18,696.00	c 16,223,010.72	98,300	2,984	14
Chicago & North-Western	5,801.26	11,244.77	17,448,086.42	230,000	3,920	12
Chicago, St. Paul, Minn. & Omaha	1,524.24	22,839.08	1,668,378.41	10,000	1,065	1
Fremont, Elkhorn & Mo. Valley	1,308.45	28,840.17			10	
Sioux City & Pacific ¶						
Colfax Northern	6.00	20,000.00	120,000.00	120,000	5	5
Crooked Creek	17.61	12,771.45	530,000.00	66,900	14	4
Davenport, Rock Island & N.-W.	46.68	64,267.85	2,212,724.86		9	
Des Moines, Iowa Falls & Nor. *	35.00	1,421.11	59,750.00		19	19
Dubuque & Sioux City	731.00	15,047.00	10,569,620.00	900	81	9
Stacyville Railroad †	7.93	6,406.00	50,800.00	700	8	7
Des Moines Union	4.00	100,000.00	400,000.00	250,000	12	6
Iowa Central	502.68	28,239.00	11,674,508.27	11,200	726	2
Albia & Centerville	24.44	16,366.61	400,000.00	18,200	7	1
Manchester & Oneida *	8.00	4,175.00	33,338.00	82,888	258	249
Marshalltown & Dakota	21.00	4,285.71	90,000.00	45,000	11	5
Mason City & Ft. Dodge	99.80	9,218.00	920,000.00			
Minneapolis & St. Louis	681.73	15,830.00	c 3,442,504.50		467	
Muscatine North & South	28.67	15,606.00	c 860,004.32			
Omaha & St. Louis						
Tabor & Northern	8.79	2,878.00	25,900.00	24,000	60	50
Union Pacific						
Wabash	1,948.40	26,757.23	5,838,428.00			
Wat. & C. F. R. T. Co. **	40.00	15,000.00	600,000.00		2	2
Willmar & Sioux Falls	433.41	16,150.98	1,298,780.16		6	
Winona & Western	120.75	828.15	19,461.58		10	
Wisconsin, Minn. & Pacific	244.45	16,609.00	390,811.50			
NARROW GAUGE ROADS.						
Burlington & Northwestern	88.78	4,510.07	174,675.00		229	
Burlington & Western	70.70	12,118.84	853,801.82	500	6	5
Total	41,396.44	\$ 19,985.21	\$156,244,782.56	\$ 1,559,596	32,851	508

a Debenture. b Issued in exchange for bonds.

c Road mileage basis. * New Line. ¶ For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. † For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ‡ Operated under lease by the Illinois Central Railroad Company. ** Operated principally by electricity.

CAPITAL STOCK.

NO OF SHARES ISSUED.									Total.	Total cash realized.
FOR CASH.		FOR CONSTRUCTION.		FOR REORGANIZATION.		FOR OTHER PURPOSES.				
Common.	Preferred.	Common.	Preferred.	Common.	Preferred.	Common.	Preferred.			
20				1,019,980	1,814,880			2,834,860	\$ 2,000.00	
						2,229		2,229		
		2,348	1,267					8,615		
115,746	1,182			218,284	207,812		148,247	685,721	7,721,478.15	
281,195	51,989	11,220	808,510			289,425	106,324	1,048,668	33,123,156.87	
180,282				419,600				599,882	59,984,280.00	
	36,400	28,750		835,276	110,899	19,207	76,691	662,228	2,911,466.14	
53,480	20,466			69,880	29,888	91,248	76,669	340,501	4,814,717.78	
6,900		888,800				26,200		399,400	690,000.00	
						600		600	60,000.00	
117		568				1,535		2,250		
596		568						1,196	119,500.00	
				79,966		80,000		109,986	10,999,600.00	
4,000								4,000	400,000.00	
				85,160	56,712			141,872		
3,340				4,000				4,000		
900								8,840	33,898.00	
		9,200						900	22,500.00	
								9,200		
258		119				150		622	20,150.00	
				280,000	240,000			520,000	52,000,000.00	
		6,000						6,000		
55,010		14,980						70,000	7,000,000.00	
1,000								1,000	100,000.00	
		20,600		20,000				40,600	4,060,000.00	
1,746								1,746	174,675.00	
		8,568						8,568		
704,565	110,087	484,291	809,777	2,586,676	1,959,116	460,591	407,981	6,972,884	\$ 183,745,901.87	

TABLE No. 3—FUNDED DEBT.

RAILROADS.	FUNDED DEBT.				INTEREST.		
	Amount of authorized issue.	Amount issued.	Amount out- standing.	Cash realized on amount issued.	Av. rates.	Amount accrued during year.	Amount paid dur- ing year.
Ames & College	\$188,940,500.00	\$161,578,500.00	\$147,087,310.00	\$19,532,741.00	5	\$ 5,881,220.00	\$ 5,873,560.00
Archison, Topeka & Santa Fe .....	.....	.....	.....	.....	5	783,250.00	783,250.00
Burlington, Cedar Rapids & Northern	158,249,800.00	158,249,800.00	183,383,200.00	8,139,065.00	6	6,397,522.66	6,392,866.19
Chicago, Burlington & Quincy	1,260,000.00	.....	.....	.....	4	5,740.00	4,920.00
Chicago, Iowa & Dakota .....	.....	.....	.....	.....	.....	.....	.....
Chicago Great Western .....	.....	.....	.....	.....	.....	.....	.....
Chicago, Milwaukee & St. Paul .....	.....	70,716,000.00	124,798,500.00	.....	6	6,210,086.11	6,232,229.72
Chicago, Rock Island & Pacific .....	.....	106,120,000.00	70,716,000.00	70,828,145.00	5	2,968,721.99	2,968,722.00
Chicago & North-Western	291,855,000.00	.....	94,660,500.00	50,963,660.00	5	5,072,492.27	5,022,965.60
Chicago, St. Paul, Minneapolis & Omaha	42,229,800.00	28,338,800.00	27,253,800.00	9,908,000.00	6	1,443,286.00	1,461,912.75
Fremont, Elkhorn & Missouri Valley .....	.....	20,960,000.00	20,960,000.00	.....	6	962,900.00	1,994,610.00
St. Louis & Pacific .....	.....	.....	.....	.....	.....	.....	.....
Colfax Northern	60,000.00	60,000.00	60,000.00	60,000.00	5	2,875.00	2,750.00
Crooked Creek .....	.....	.....	.....	.....	.....	.....	.....
Davenport, Rock Island & Northwestern	1,068,000.00	540,000.00	540,000.00	498,000.00	5	.....	.....
Des Moines, Iowa Falls & Northern*	6,980,000.00	6,730,000.00	6,730,000.00	6,730,000.00	5	392,500.00	392,500.00
Dubuque & Sioux City	60,000.00	60,000.00	60,000.00	60,000.00	5	3,000.00	3,000.00
Siouxville Railroad	800,000.00	671,000.00	671,000.00	671,000.00	5	33,560.00	33,560.00
Des Moines Union	32,660,000.00	10,790,544.91	10,790,544.91	8,498,206.70	5	455,494.50	455,494.50
Iowa Central .....	.....	.....	.....	.....	.....	.....	.....
Albia & Centerville	100,000.00	65,000.00	60,000.00	60,000.00	5	1,033.84	.....
Manchester & Onondaga .....	.....	.....	.....	.....	.....	.....	.....
Marshalltown & Dakota	1,380,000.00	1,380,000.00	1,380,000.00	.....	6	82,800.00	.....
Mason City & Ft. Dodge	44,291,000.00	18,021,000.00	17,871,000.00	.....	6	866,960.00	836,960.00
Minneapolis & St. Louis	450,000.00	450,000.00	450,000.00	.....	5	22,500.00	.....
Muscatine North & South .....	.....	.....	.....	.....	.....	.....	.....
Omaha & St. Louis	50,000.00	50,000.00	50,000.00	40,000.00	5	2,500.00	2,500.00
Tabor & Northern .....	.....	.....	.....	.....	.....	.....	.....
Union Pacific .....	.....	.....	.....	.....	.....	.....	.....
Wabash	96,870,000.00	92,234,000.00	92,110,000.00	.....	5	2,927,884.37	3,137,884.37
Waterloo & Cedar Falls R. T. Co**	750,000.00	400,000.00	.....	872,000.00	5	20,500.00	20,500.00
Willmar & Sioux Falls	8,646,060.00	8,646,000.00	8,646,000.00	8,646,000.00	5	182,800.00	182,875.00
Winona & Western .....	.....	.....	.....	.....	.....	.....	.....
Wisconsin, Minn. & Pacific	5,000,000.00	3,960,000.00	3,960,000.00	3,960,000.00	4	145,400.00	.....

NARROW GAUGE ROADS.

Burlington & Northwestern.....	229,981.58	229,981.58	229,981.58	229,981.58	7	16,998.88	898.88
Burlington & Western	689,488.91	610,660.13	610,660.13	.....	7	42,851.53	2,867.62
Total	\$970,187,120.44	\$897,615,781.56	\$796,975,496.56	\$179,402,789.97		\$ 84,946,818.64	\$94,865,886.58

*New Line. †For period July 1 to August 2, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

TABLE No. 4.—FUNDED DEBT.

RAILROADS.	MISCELLANEOUS OBLIGATIONS.					INTEREST.	
	Amount authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate.	Amount accrued during year.	Amount paid during year.
Ames & College.....						b \$ 8,925.00	b \$ 8,925.00
Atchison, Topeka & Santa Fe.....							
Burlington, Cedar Rapids & Northern.....			\$18,714,200.00			896,275.01	900,210.00
Chicago, Burlington & Quincy.....	\$88,650,700.00	\$88,650,700.00					
Chicago, Iowa & Dakota.....							
Chicago Great Western.....							
Chicago, Milwaukee & St. Paul.....		24,885,000.00	24,885,000.00	\$24,888,412.59		192,180.55	54,600.00
Chicago, Rock Island & Pacific.....		61,682,000.00	57,496,000.00	57,086,040.31		2,747,772.51	2,748,565.00
Chicago & North-Western.....							
Chicago, St. Paul, Minneapolis & Omaha.....							
Fremont, Elkhorn & Missouri Valley.....							
Sioux City and Pacific.....							
Colfax Northern.....							
Crooked Creek.....							
Davenport, Rock Island & Northwestern.....							
Des Moines, Iowa Falls & Northern*.....							
Dubuque & Sioux City.....	15,000,000.00	10,425,000.00	10,425,000.00	10,425,000.00		897,000.00	897,000.00
Stacyville Railroad.....							
Des Moines Union.....							
Iowa Central.....							
Albia & Centerville.....							
Manchester & Oneida*.....							
Marshalltown & Dakota.....							
Mason City & Ft. Dodge.....							
Minneapolis & St. Louis.....							
Muscatine North & South.....							
Omaha & St. Louis.....							
Tabor & Northern.....							
Union Pacific.....							
Wabash.....							
Winmar & Sioux Falls.....							192.50
Winona & Western.....							

NARROW GAUGE ROADS.									
Burlington & Northwestern .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burlington & Western .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$48,650.700.00	\$102,892,700.00	\$111,519,200.00	\$95,313,412.50	...	\$54,209,112.07	.....	.....	\$4,074,482.50
^a \$28,000,000.00 debenture bonds included. ^b Trust obligations. ^c New line. ^d For period July 1st to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ^e For period July 1st to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. ^f For period July 1st to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ^g Operated under lease by the Illinois Central Railroad Company.									

TABLE No. 5.—

RAILROADS.	INCOME BONDS.			
	Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.
Ames & College.....				
Atchison, Topeka & Santa Fe.....	\$ 101,728,000.00	\$81,728,000.00	\$81,728,000.00	\$27,600,000.00
Burlington, Cedar Rapids & Nor.....				
Chicago, Burlington & Quincy.....				
Chicago, Iowa & Dakota.....				
Chicago Great Western.....				
Chicago, Milwaukee & St. Paul.....				
Chicago, Rock Island & Pacific.....				
Chicago & North-Western.....	500,000.00	500,000.00	500,000.00	
Chicago, St. Paul, Minn. & Omaha.....				
Fremont, Elkhorn & Mo. Valley.....				
Sioux City & Pacific†.....				
Colfax Northern.....				
Crooked Creek.....				
Davenport, Rock Island & Northwestern.....				
Des Moines, Iowa Falls & Northern*.....				
Dubuque & Sioux City.....				
Stacyville Railroad.....				
Des Moines Union.....				
Iowa Central.....				
Albia & Centerville.....				
Manchester & Oneida*.....				
Marshalltown & Dakota.....				
Mason City & Ft. Dodge.....				
Minneapolis & St. Louis.....				
Muscatine North & South.....				
Omaha & St. Louis†.....				
Tabor & Northern.....				
Union Pacific.....				
Wabash.....				
Willmar & Sioux Falls.....				
Winona & Western§.....				
NARROW GAUGE ROADS.				
Burlington & Northwestern.....				
Burlington & Western.....				
Total.....	\$ 102,228,000.00	\$82,228,000.00	\$82,228,000.00	\$27,600,000.00

* New Line. † For period July 1 to August 8, 1901, from which latter date the Chicago & North-Western railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. † Operated under lease by the Illinois Central Railroad Company. ‡ Debenture bonds.

TABLE No. 6—FUNDED DEBT—CONTINUED.

RAILROADS.	GRAND TOTALS.					
	Amount of authorized issue.	Amount issued.	Amount outstanding	Cash realized on amount issued.	Interest ac- rued dur- ing year.	Interest paid during year.
Ames & College	\$ 200,000.00	\$ 245,500.00	\$ 228,795.310.00	\$ 47,152,741.66	\$ 8,193,985.00	\$ 8,064,495.00
Atchafalpa, Topeka & Santa Fe	16,358,000.00	16,358,000.00	16,358,000.00	8,530,055.00	7,708,260.00	7,708,260.00
Burlington, Cedar Rapids & Northern	186,900,000.00	186,900,000.00	152,072,400.00	.....	7,238,771.87	7,238,771.87
Chicago, Burlington & Quincy	1,260,000.00	397,000.00	152,072,400.00	.....	8,740.00	4,920.00
Chicago, Iowa & Dakota .....	.....	.....	.....	.....	.....	.....
Chicago Great Western	124,798,500.00	124,798,500.00	124,798,500.00	.....	6,210,084.11	6,232,230.72
Chicago, Milwaukee & St. Paul	95,601,000.00	95,601,000.00	95,601,000.00	95,714,557.50	8,190,981.54	8,045,322.00
Chicago & North-Western	292,105,000.00	189,252,000.00	154,585,500.00	108,020,700.81	7,850,261.73	7,800,800.00
Chicago, St. Paul, Minn. & Omaha	42,220,800.00	8,338,800.00	27,255,800.00	9,908,000.08	1,448,293.00	1,451,012.75
Chicago, St. Paul, Minn. & Omaha	20,960,000.00	20,960,000.00	20,960,000.00	.....	9,902,800.00	994,810.00
Fremont, Elkhorn & Mo. Valley .....	.....	.....	.....	.....	.....	.....
Stonox City & Pacific	60,000.00	60,000.00	60,000.00	60,000.00	2,875.00	2,750.00
Colfax Northern .....	.....	.....	.....	.....	.....	.....
Crooked Creek .....	.....	.....	.....	.....	.....	.....
Davenport, Rock Island & Northwestern	1,098,000.00	540,000.00	540,000.00	498,000.00	.....	.....
Des Moines, Iowa Falls & Northern	21,960,000.00	17,155,000.00	17,155,000.00	17,155,000.00	759,500.00	759,500.00
Dubuque & Stonox City	60,000.00	60,000.00	60,000.00	60,000.00	8,000.00	8,000.00
Stacyville Railroad	800,000.00	671,000.00	671,000.00	671,000.00	83,550.00	83,550.00
Des Moines Union	32,660,000.00	10,790,544.91	10,790,544.91	8,498,208.70	455,494.50	455,494.50
Iowa Central .....	.....	.....	.....	.....	.....	.....
Albia & Centerville	100,000.00	65,000.00	60,000.00	60,000.00	1,068.84	.....
Manchester & Onondaga .....	.....	.....	.....	.....	.....	.....
Marshalltown & Dakota	1,380,000.00	1,380,000.00	1,380,000.00	.....	82,800.00	.....
Mason City & Ft. Dodge	44,201,000.00	18,021,000.00	17,471,000.00	.....	898,980.00	898,980.00
Minneapolis & St. Louis	450,000.00	45,000.00	17,471,000.00	.....	22,500.00	.....
Muscatine North & South .....	.....	.....	.....	.....	.....	.....
Omaha & St. Louis .....	.....	.....	.....	.....	.....	.....
Tabor & Northern	60,000.00	50,000.00	50,000.00	40,000.00	2,600.00	2,600.00
Union Pacific .....	.....	.....	.....	.....	.....	.....
Wabash	98,870,000.00	92,241,000.00	92,110,000.00	.....	2,600.00	.....
Waterloo & Cedar Falls R. T. Co.*	750,000.00	401,000.00	401,000.00	872,000.00	2,927,854.37	3,187,965.37
Willmar & Stonox Falls	8,646,080.00	8,046,000.00	8,646,000.00	8,646,000.00	132,800.00	132,800.00
Winona & Western .....	.....	.....	.....	.....	.....	.....
Wisconsin, Minn. & Pacific	5,000,000.00	3,980,000.00	3,980,000.00	3,980,000.00	143,400.00	.....

NARROW GAUGE ROADS.

Burlington Northwestern.....	229,981.53	129,981.53	229,981.53	229,981.53	16,938.88	284.86
Burlington & Western.....	680,458.91	610,090.12	610,090.12	.....	42,861.52	2,897.52
Total.....	\$1,278,781,820.44	\$1,085,282,065.56	\$90,722,696.56	\$299,862,942.78	\$41,799,705.71	\$41,115,092.03

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Walcott Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

TABLE No. 7—FUNDED DEBT.—CONTINUED.

RAILROADS.	AMOUNT OF DEBT PER MILE OF ROAD.		Amount of debt road in Iowa.	Interest paid dur- ing year repre- senting road in Iowa.	Amount of stock and debt.	STOCK AND DEBT PER MILE.	
	Miles.	Amount.				Entire line.	Iowa.
Ames & College.	7,932.22	\$29,248.00	\$12,560,558.84	\$ 698,027.92	\$ 462,271,810.00	\$89,097.00	\$18,088.98
Archison, Topoka & Santa Fe.	1,260.22	12,560.66	18,818,752.00	694,666.60	28,008,000.00	38,727.48	19,764.98
Burlington, Cedar Rapids & Northern.	7,764.08	16,611.86	18,818,752.00	694,666.60	28,008,000.00	38,727.48	19,764.98
Chicago, Burlington & Quincy.	28.40	10,111.86	296,984.96	4,920.00	628,439.96	23,804.54	23,804.54
Chicago, Great Western.	6,803.18	2,369.00	1,090,400.57	2,369.00	70,567,669.74	83,613.75	83,896.00
Chicago, Milwaukee & St. Paul.	6,803.18	16,897.54	88,919,688.70	61,687,901.40	239,662,900.00	34,777.11	34,777.11
Chicago, Rock Island & Pacific.	8,218.99	21,960.00	42,862,018.69	1,916,170.17	180,704,200.00	40,606.00	40,606.00
Chicago & North-Western.	5,801.26	27,621.87	1,888,071.04	70,608.68	228,947,013.18	38,862.15	38,862.15
Chicago, St. Paul, Minneapolis & Omaha.	1,624.24	17,881.57	1,888,071.04	70,608.68	61,305,923.62	40,230.66	40,230.66
Fremont, Elkhorn & Missouri Valley.	1,903.45	16,517.04	60,000.00	2,760.00	58,469,134.14	44,867.21	44,867.21
St. Louis City & Pacific.	6.00	10,000.00	60,000.00	2,760.00	180,000.00	30,000.00	30,000.00
Colfax Northern.	35.00	15,428.50	640,000.00	798,150.00	3,000,000.00	64,267.36	64,267.36
Davenport, Rock Island & Northwestern.	781.00	23,468.00	16,694,518.73	3,000.00	28,161,118.73	34,624.09	38,649.16
Des Moines, Iowa Falls & Northern.*	7.68	7,964.00	76,880.67	84,700.00	127,780.67	16,107.27	16,107.27
Dubuque & Sioux City.	4.00	67,780.00	671,000.00	974,688.00	1,091,000.00	272,750.00	272,750.00
Stacyville Railroad.	502.68	21,468.00	8,875,223.19	974,688.00	24,864,498.86	46,707.00	46,707.00
Des Moines Union.	8.00	8,500.00	68,000.00	8,000.00	400,000.00	16,868.61	16,868.61
Iowa Central.	21.00	13,833.88	290,000.00	3,000.00	370,000.00	17,619.08	17,619.08
Albia & Centerville.	99.90	13,833.88	1,880,000.00	3,000.00	2,800,000.00	28,046.00	28,046.00
Manchester & Oneida.*	631.73	28,286.00	1,880,000.00	3,000.00	27,871,000.00	44,119.00	44,119.00
Marshalltown & Dakota.	8.79	9,741.07	85,624.08	8,903.68	110,924.08	12,619.34	12,619.34
Mason City & Ft. Dodge.	2,044.60	45,060.88	4,988,142.16	161,179.87	144,110,000.00	71,807.61	49,825.98
Minneapolis & St. Louis.	40.00	10,000.00	400,000.00	30,500.00	1,000,000.00	25,000.00	25,000.00
Muscatine North & South.	804.25	11,964.00	880,676.50	30,500.00	10,646,000.00	24,568.00	24,568.00
Omaha & St. Louis.	244.45	16,190.00	880,676.50	30,500.00	8,080,000.00	32,808.00	32,808.00
Tabor & Northern.							
Union Pacific.							
Walsh.							
Waterloo & Cedar Falls R. T. Co.*							
William & Sioux Falls.							
Winona & Western.							
Wisconsin, Minn. & Pacific.							

NARROW GAUGE ROADS.

Burlington & Northwestern.....	86.73	5,998.00	.....	598.88	404,686.58	10,448.00
Burlington & Western.....	70.70	8,687.84	610,000.12	2,867.52	1,467,461.84	20,786.18
Total.....	41,128.85	\$28,886.18	\$140,882,190.70	\$5,995,466.18	\$1,772,181,910.85	\$48,114.84

a Accrued. *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

TABLE No. 8.—STOCKS

RAILROADS.	STOCKS OWNED.			
	RAILWAY STOCKS.			OTHER
	Total par value.	Income or dividend received	Valuation	
Ames & College.....				
Atchison, Topeka & Santa Fe.....	\$ 44,840,800.00	\$ 101,000.00	\$ 55,680.00	\$ 3,501,254.90
Burlington, Cedar Rapids & Northern.....	1,202,240.00		54,287.18	12,622.50
Chicago, Burlington & Quincy.....	4,088,901.82	29,975.00	1,396,453.75	291,850.00
Chicago, Iowa & Dakota.....				
Chicago Great Western.....	12,918,287.48	4,490.00	4,398,473.94	329,600.00
Chicago, Milwaukee & St. Paul.....	2,652,000.00		1,976,900.90	182,550.00
Chicago, Rock Island & Pacific.....	24,251,000.00	435,755.25	27,465,834.09	145,600.00
Chicago & North-Western.....	57,950,522.61	842,710.00		2,467,900.00
Chicago, St. Paul, Minneapolis & Omaha..	4,855,611.64	96,380.00	4,384,711.64	
Fremont, Elkhorn & Missouri Valley				
Sioux City & Pacific.....				
Colfax Northern.....				
Crooked Creek.....				
Davenport, Rock Island & Northwestern...				
Des Moines, Iowa Falls & Northern*.....				
Dubuque & Sioux City.....	6.80		6.80	
Stacyville Railroad.....				
Des Moines Union.....				
Iowa Central.....	900,000.00			
Albia & Centerville.....				
Manchester & Oneida*.....				
Marshalltown & Dakota.....				
Mason City & Ft. Dodge.....				
Minneapolis & St. Louis.....	220,900.00	9,823.50		
Muscataine North & South.....				
Omaha & St. Louis.....				
Tabor & Northern.....				
Union Pacific.....				
Wabash.....	3,103,551.68	79,200.00	2,65,872.34	2,984,393.76
Willmar & Sioux Falls.....	2,500,000.00		2,500,000.00	
Winona & Western.....				
NARROW GAUGE ROADS.				
Burlington & Northwestern.....				100.00
Burlington & Western.....				
Total.....	\$159,460,822.08	\$1,599,283.75	\$ 42,267,100.04	\$ 9,868,816.16

aCost. *New line. †For period July 1st to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1st to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1st to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company.

AND BONDS OWNED.

STOCKS		BONDS OWNED.					
		RAILWAY BONDS.			OTHER BONDS.		
Income or dividend received.	Valuation	Total par value.	Income or interest received	Valuation	Total par value.	Income or interest received	Valuation
\$ 280,075.00		\$70,997,191.55	\$286,656.30	\$ 2,898,902.92	\$ 1,387,600.00	\$ 32,160.75	\$298,400.00
	\$ 12,621.50	505.00		505.00			
2,980.00	288,966.78	2,049,288.87	71,186.90	2,015,187.87	416,500.00	900.00	416,500.00
		18,030.00					
	802,548.87	10,000.00	410.00	10,000.00			
34,730.00	169,572.00	5,093,000.00	12,775.00	5,071,000.00	25,500.00	1,420.00	16,250.00
3,980.00	156,590.08	4,669,500.00	309,249.25	4,885,088.78		6,090.00	
577,080.00		3,589,000.00	4,861.50				
		3,285,000.00	6,010.00	3,285,000.00			
		441,000.00	27,120.00	441,000.00			
		1,141,000.00	15,218.88	1,141,000.00			
		940,000.00	53,285.25	920,000.00			
212,185.08	α 504,344.76	144,000.00		α 144,000.00	1,000.00		α 1,000.00
\$1,090,950.08	\$1,734,683.49	\$96,870,455.45	\$786,707.59	\$20,761,634.52	\$1,890,600.00	\$ 40,480.75	\$782,150.00

αCost.

TABLE NO. 9.—RENTALS RECEIVED, RENTALS PAID AND MISCELLANEOUS INCOME.

RAILROADS.	MISCELLANEOUS INCOME.			RENTALS PAID.				
	Gross income.	Expense.	Net miscellaneous income.	FOR LEASE OF ROAD.			Total.	
				Interest on bonds guaranteed.	Dividends on stock guaranteed.	Cash.		
Rentals received from lease of track, yards and terminals.				\$ 350.00			\$ 350.00	For lease of track, yards and terminals.
Ames & College.	\$ 50,620.30		\$7,447,017.96					\$ 251,935.06
Atchison, Topeka & Santa Fe.	9,120.51		114,294.15					4,713.42
Burlington, Cedar Rapids & North.	540,041.50		252,731.13			\$ 493,563.96		493,563.96
Chicago, Burlington & Quincy.								
Chicago, Iowa & Dakota.	239.28							
Chicago, Great Western.	158,692.69		355,399.66					402,631.84
Chicago, Milwaukee & St. Paul.	46,001.49		1,141,156.56					493,404.52
Chicago, Rock Island & Pacific.	91,001.60		132,975.01	242,380.00		297,514.36		539,894.36
Chicago & North-Western.	47,029.23	\$ 8,523.04	158,942.25			32,264.44		32,264.44
Chicago, St. Paul, Minn. & Omaha.								
Fremont, Elkhorn & Mo. Valley.	4,455.70					29,027.30		111,223.24
St. Louis & North-Western.	1,575.13		759.04					23,405.81
St. Louis & Pacific.								
Colfax Northern.								
Greoked Creek.								
Davenport, Rock Island & N. W.	177,476.40							18,949.19
Des Moines, Iowa Falls & Northern.								480.00
Dubuque & Sioux City.	25,485.35							72,449.85
Stacyville Railroad.								
Des Moines Union.	209,765.45							
Iowa Central.	2,621.14							
Albia & Centerville.				20,604.38				20,604.38
Manchester & Onondaga.								
Marshalltown & Dakota.								
Mason City & Ft. Dodge.								
Minneapolis & St. Louis.								
Missouri North & South.	107,093.37		14,630.19					
Omaha & St. Louis.			88.00					47,451.09
Tabor & Northern.								
Union Pacific.								5.00
Wabash.	96,897.57							
Waterloo & Cedar Falls R. T. Co.			29,983.12					198,134.95
Willmar & Sioux Falls.			13,248.75			693,940.97		693,940.97
Winona & Western.			18,773.66					60,670.65
Wisconsin Minn. & Pacific.								597.50
								998.56

TABLE No. 10—COST OF ROAD AND EQUIPMENT

RAILROADS.	COST OF CONSTRUCTION.			COST OF EQUIPMENT.		
	Total cost to June 30, 1901.	Total cost to June 30, 1902.	Per mile.	Total cost to June 30, 1901.	Total cost to June 30, 1902.	Per mile.
Ames & College.....						
Atchison, Topeka & Santa Fe.....	\$408,901,229.18	\$420,616,484.89		\$ 2,749,385.47	\$ 9,987,925.61	
Burlington, C. R. & Nor.....	24,873,778.59	25,476,901.67	\$ 19,609.88	4,472,067.62	4,840,968.82	\$3,726.06
Chicago, Bur. & Quincy.....						
Chicago, Iowa & Dakota.....						
Chicago Great Western.....	58,200,581.20	60,073,673.87	70,968.97	5,702,483.80	6,669,281.25	7,751.62
Chicago, Mil. & St. Paul.....						
Chi., Rock Island & Pacific.....	95,596,268.32	98,121,511.58	80,483.08	16,829,327.01	18,120,750.07	5,623.50
Chicago & North-Western.....	152,471,439.28	159,808,461.89	27,066.71	34,109,173.76	34,289,898.69	5,820.47
Chi., St. Paul, Minn. & O.....						
Fremont, Elkhorn & Mo. V.....						
Sioux City & Pacific.....						
Colfax Northern.....	110,000.00	180,699.85	21,783.81		11,590.27	1,980.04
Crooked Creek.....	195,877.82	195,877.82	11,123.10	18,074.01	18,074.01	1,026.35
Davenport, R. I. & N.-W.....	2,887,596.58			112,438.67		
Des Moines, Iowa Falls & N*.....		462,765.71			21,859.10	
Dubuque & Sioux City.....						
Stacyville Railroad.....						
Des Moines Union.....	1,079,000.00	1,079,000.00	299,750.00	12,000.00	12,000.00	3,000.00
Iowa Central.....	19,948,495.74	21,141,172.28	42,061.10	1,535,114.84	1,644,625.06	3,272.04
Albia & Centerville.....	400,000.00	400,000.00	16,866.61			
Manchester & Oneida*.....						
Marshalltown & Dakota.....						
Mason City & Ft. Dodge.....						
Minneapolis & St. Louis.....						
Muscatine, North & South.....						
Omaha & St. Louis.....						
Tabor & Northern.....						
Union Pacific.....						
Wabash.....						
Wat. & C. F. R. T. Co**.....						
Willmar & Sioux Falls.....	8,629,884.74	8,638,142.72	28,391.59	387,450.87	398,409.89	1,276.61
Winona & Western.....	1,391,488.26	1,391,488.26	11,523.71			
Wis., Minn. & Pacific.....		7,908,123.11	82,718.85		107,732.18	440.71
NARROW GAUGE ROADS.						
Burlington & Northwestern.....	845,069.60	850,664.69	9,054.08	85,391.64	84,951.49	2,196.43
Burlington & Western.....	1,375,624.08	1,429,953.92	20,225.65	120,910.52	124,856.25	1,758.98
Total.....	\$775,895,793.09	\$806,904,871.16		\$65,638,763.21	\$76,261,897.93	

*New Line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

AND ACTUAL CASH VALUE.

GRAND TOTAL COST OF ROAD AND EQUIPMENT.			TOTAL COST OF ROAD AND EQUIPMENT FOR TOWA.			Actual present cash value of road and equipment.	Actual present cash value of other property.
Total cost to June 30, 1901.	Total cost to June 30, 1902.	Per mile.	Total cost to June 30, 1901.	Total cost to June 30, 1902.	Per mile.		
\$ 411,680,564.65	\$ 430,551,380.00	\$54,989.49	.....	.....	.....	.....	.....
28,845,846.21	30,817,860.49	28,865.43	.....	.....	.....	.....	.....
288,289,112.17	294,277,884.27	37,757.01	\$45,280,917.45	47,550,249.82	88,084.07	.....	.....
.....	607,500.00	28,011.86	.....	607,500.00	28,011.86	.....	.....
68,908,015.00	68,782,955.12	78,745.61	85,146,068.25	38,708,127.42	79,404.00	.....	.....
224,288,832.69	228,731,116.81	34,709.89	.....	62,169,117.41	84,706.89	.....	.....
111,915,968.83	116,242,261.60	96,112.58	.....	.....	.....	.....	.....
198,880,618.04	198,688,855.07	32,877.24	49,145,717.20	51,017,911.06	82,877.24	.....	.....
56,578,346.92	57,477,243.29	87,706.79	.....	2,811,180.29	37,706.79	.....	.....
53,141,836.28	60,808,637.73	46,632.11	.....	.....	.....	.....	.....
.....	110,000.00	142,280.12	110,000.00	142,280.12	23,713.35	.....	.....
.....	213,951.83	213,951.83	213,951.83	213,951.83	12,149.45	.....	.....
3 000,000.00	.....	.....	2,212,724.96	.....	.....	.....	.....
.....	484,124.81	18,832.14	.....	484,124.81	18,832.14	.....	.....
27,532,323.84	27,772,040.60	37,991.85	.....	.....	.....	.....	.....
110,961.50	110,961.50	18,992.62	110,961.50	110,961.51	18,992.62	.....	.....
1,091,000.00	1,091,000.00	272,750.00	1,091,000.00	1,091,000.00	272,750.00	.....	.....
21,438,610.53	22,785,797.29	45,888.14	17,898,198.40	18,651,099.24	45,120.88	.....	.....
400,000.00	400,000.00	16,366.61	400,000.00	400,000.00	16,366.61	.....	.....
.....
218,691.29	228,836.52	10,685.07	218,691.29	228,836.52	10,685.07	.....	.....
.....	2,720,705.30	27,261.00	.....	2,720,705.30	27,261.00	.....	.....
28,040,541.25	28,145,899.97	44,532.89	.....	.....	.....	.....	.....
888,202.86	888,202.86	80,980.21	888,202.86	888,202.86	80,980.21	.....	.....
.....
138,980,500.00	144,009,500.00	70,484.07	.....	.....	.....	.....	.....
396,528.37	611,075.52	15,276.89	896,568.87	611,075.52	15,276.89	\$ 1,024,776.90	.....
9,016,835.61	9,026,552.61	29,093.20	.....	.....	.....	.....	.....
1,891,488.26	1,891,488.26	11,623.71	.....	779,249.68	.....	.....	.....
.....	8,105,855.29	88,159.56	.....	.....	.....	.....	.....
480,491.24	485,616.18	11,247.51	480,491.24	485,616.18	11,247.51	.....	.....
1,496,534.55	1,554,810.17	21,984.58	1,496,534.55	1,554,810.17	21,984.58	.....	.....
\$1,657,965,463.47	\$1,729,549,902.71	\$44,351.10	\$154,423,449.49	\$251,899,582.02	\$39,004.89	.....	.....

NARROW GUAGE ROADS.									
Burlington & North-Western ..	107,490.81	62,183.93	45,270.48	.....	.....	.....	.....	.....	.....
Burlington & Western.....	184,061.11	128,445.06	8,215.15	.....	.....	.....	.....	.....	.....
Total.....	\$ 59,170,529.84	\$ 38,876,490.47	\$ 19,294,045.97	\$ 545,948.58	\$ 100,998.70	\$ 472,031.19	\$ 1,189,988.42	\$ 20,451,900.95	\$38,921.67

*Estimated. a) Deficit. *New Line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Com-
 pany reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation
 of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated
 under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

TABLE NO. 12—INCOME ACCOUNT—IOWA—CONTINUED.

RAILROADS.	DEDUCTIONS FROM INCOME							Net Income.	Deficit.
	Interest on funded debt accrued.	Interest on bearing current liabilities.	Rents.	Taxes.	Permanent improvements.	Other deductions.	Total deductions from income.		
Ames & College	\$ 302.67	.....	.....	\$ 302.67	\$ 2,776.19	.....
Atchison, Topeka & Santa Fe	9,582.52	.....	.....	9,582.52	95,890.05	.....
Burlington, Cedar Rapids & Northern	154,419.04	.....	.....	154,419.04	1,722,120.40	.....
Chicago, Burlington & Quincy	\$ 39,294.30	239,079.11	.....	\$392,550.00	1,670,221.41	1,200,404.89	.....
Chicago, Iowa & Dakota	79,416.08	.....	.....	79,416.08	6,988.94	.....
Chicago Great Western	755,917.67	.....	6,980,888.75	.....	.....	147,703.51	738,746.22	.....
Chicago, Milwaukee & St. Paul	383,644.37	250,888.75	.....	.....	1,988,790.15	1,988,024.19	.....
Chicago, Rock Island & Pacific	8,542.20	251,210.82	.....	.....	1,547,622.41	2,012,221.29	.....
Chicago & North-Western	637,517.83	\$1,243,573.22	66,824.26	3,617,972.64	1,548,823.94	.....
Chicago, St. Paul, Minneapolis & Omaha	227.06	28,757.88	.....	.....	99,589.55	846,820.64	.....
Chicago, St. Paul, Minneapolis & Omaha	41,004.89	.....	.....	9,597.87	2,888.04	.....
Chicago, St. Paul, Minneapolis & Omaha	8,921.76	.....	65,842.60	.....	.....	14,764.45	13,986.06	.....
Colfax Northern	441.18	.....	238.26	32,280.12	.....	35,824.56	.....	24,046.26
Crooked Creek	1,062.62	.....	.....	1,062.62	6,471.02	.....
Davenport, Rock Island & Northwestern	8,994.00	71,988.99	.....	75,987.99	.....	6,831.51
Des Moines, Iowa Falls & Northwestern	124,395.59	.....	56,968.60	914,499.19	112,428.59	.....
Des Moines, Iowa Falls & Northwestern	48,563.66	.....	.....	3,563.66	.....	7,679.91
Des Moines, Iowa Falls & Northwestern	13,689.15	.....	.....	48,890.15	.....	64,064.48
Des Moines, Iowa Falls & Northwestern	1,200.00	.....	68,183.16	.....	.....	482,075.04	.....	17,649.24
Des Moines Union	14,290.88	1,891.86	.....	.....	1,811.86	.....	.....
Iowa Central	20.00	.....	1,022.22	8,081.58	.....
Albia & Centerville
Manchester & Onida
Marshalltown & Dakota	10,965.71	.....	.....	105,965.71	19,981.81	.....
Mason City & Ft. Dodge	12,200.00	.....	.....	28,773.66	.....	646.54	191,166.77	2,942.69	.....
Minneapolis & St. Louis	2,648.81	.....	.....	25,143.81	83,766.49	.....
Mississippi North & South	1,823.80	.....	1,018.82	17,183.80	.....	22,173.69
Omaha & St. Louis	386.75	.....	.....	8,008.88	8,750.55	.....
Tabor & Northern	5.00	2,122.48	.....	.....	20,522.48	2,062.44	.....
Union Pacific	5,706.68	.....	25,550.00	.....	13,871.85	180,800.82	81,465.82	.....
Wabash	151,179.57	.....	.....	.....	.....	.....	20,714.11	20,188.91	.....
Waterloo & Cedar Falls R. T. Co. ..	20,500.00	.....	.....	25,214.11	.....	.....	11,156.11	25,794.87	.....
Willmar & Sioux Falls	11,847.04	.....	.....	847.04	1,975.69	.....
Winona & Western	878.15	.....	.....	.....	.....	2,732.69
Wisconsin, Minn. & Pacific	13,192.80	.....	.....	.....	.....	.....	14,070.96	.....	.....

NARROW GAUGE ROADS.									
Burlington & Northwestern.....	16,948.94	.....	2,948.08	.....	19,046.00	.....	25,829.52	.....
Burlington & Western.....	42,351.52	.....	4,088.17	.....	46,404.69	.....		.....
Total	\$7,445,158.94	\$34,887.24	\$445,988.78	\$1,748,331.10	\$1,847,817.51	\$371,119,691.11	\$9,949,949.52	\$9,887,070.47	\$427,941.90

a Including "War Revenue" (estimated for Iowa). b Including internal revenue. Iowa. c Actual taxes. \$278,992.90. d Actual taxes. \$501.90. e Actual taxes \$5,711.74. f Estimated. g New line. h For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. i For period July 1 to November 2, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. j For period July 1 to September 11, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. k Operated under lease by the Illinois Central Railroad Company. l Operated principally by electricity.

a Including "War Revenue" (estimated for Iowa). *b* Including internal revenue, Iowa. *c* Actual taxes, \$278,992.00. *d* Actual taxes, \$401,361.80. *e* Actual taxes, \$5,711.74. *f* Estimated. *g* New line. *h* For period July 1 to August 9, 1901, from which latter date the Chicago & North Western Railway Company reports operation of this line. *i* For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. *j* For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. *k* Operated under lease by the Illinois Central Railroad Company. *l* Operated principally by electricity.

TABLE No. 13—INCOME

RAILROADS.	PAYMENTS FROM NET INCOME.					
	DIVIDENDS ON STOCK.				Other payments.	Total.
	COMMON.		PREFERRED.			
	Rate.	Amount.	Rate.	Amount.		
Ames & College.....	8	\$ 600.00			\$1,000.00	\$ 1 600.00
Atchinson, Topeka & Santa Fe						
Burlington, Cedar Rapids & Nor	6	641,982.00				641,982.00
Chicago, Burlington & Quincy.....	6%	a 1,173,883.89				1,173,883.89
Chicago, Iowa & Dakota.....						
Chicago Great Western.....	64	a468,905.97	5	a285,111.75		749,017.62
Chicago, Milwaukee & St. Paul	6	929,602.48	7	890,098.97		1,789,699.45
Chicago, Rock Island & Pacific	4	a680,879.32				680,879.32
Chicago & North-Western.....	7	724,893.82	8	474,893.74		1,199,208.56
Chicago, St. Paul, Minn. & Omaha	5.5	72,587.16	7	38,532.08		111,119.19
Fremont, Elkhorn & Mo. Valley						
Sioux City & Pacific.....			7	952.91		
Colfax Northern.....						
Crooked Creek.....						
Davenport, Rock Island & Northw						
Des Moines, Iowa Falls & Nor.*						
Dubuque & Sioux City.....	1	a109,248.08				a109,248.08
Stacyville Railroad.....						
Des Moines Union.....						
Iowa Central.....					40.71	
Albia & Centerville.....						
Manchester & Oneida.....						
Marshalltown & Dakota.....						
Mason City & Mt. Dodge.....						
Minneapolis & St. Louis	5	54,690.00	5	36,460.00		91,150.00
Muscatine North & South.....						
Omaha & St. Louis.....						
Tabor & Northern.....						
Union Pacific.....						
Wabash.....						
Willmar & Sioux Falls.....						
Winona & Western.....						
Wisconsin, Minn. & Pacific.....						
NARROW GAUGE ROADS.						
Burlington & Northwestern.....						
Burlington & Western.....						
Total		\$ 4,852,245.57		\$ 1,695,490.40	\$ 1,040.71	\$ 6,547,783.06

* New line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. + For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901 from which latter date the Chicago Great Western reports operation of this line. ‡ Operated under lease by the Illinois Central Railroad Company. a Estimated. b Debenture stock.

ACCOUNT—IOWA—CONTINUED.

FROM OPERATIONS YEAR ENDING JUNE 30, 1902.		FROM OPERATIONS YEAR ENDING JUNE 30, 1901.		FOR YEAR.		ON JUNE 30, 1902.	
Surplus.	Deficit.	Surplus.	Deficit.	Additions.	Deductions.	Surplus.	Deficit.
\$ 1,178.19							
85,880.05							
1,080,147.40							
32,520.94							
	\$ 2,889.96						\$ 2,889.96
54,728.60							
401,675.28							
1,381,841.97							
359,619.38		\$ 2,317,840.81				\$ 2,076,960.19	
233,701.45					\$ 29,840.00	208,861.45	
2,888.04		15,409.70				18,297.74	
18,016.15			\$ 1,458,496.63				1,440,480.48
	24,946.26		107.08				25,068.28
6,471.02		1,804.57				8,275.59	
	6,881.51	42,719.97				35,888.46	
3,180.56							
	7,679.91		9,069.26				16,769.17
	64,105.14		52,741.26	\$ 242,749.79		125,906.89	
	17,649.64		3,848.44				21,498.08
3,081.53							
19,961.81							
2,942.69							
	52,381.51	142,025.55		58,606.58		148,250.62	
	22,173.69		52,785.45				74,959.14
	3,759.55		271,290.87				290,020.42
	2,002.44						
	36,465.22						
	108,425.76						
1,975.69							
	2,722.90						
			105,865.84				80,088.82
			772,518.61				810,706.15
\$ 3,622,758.13	\$ 482,173.56	\$ 2,519,800.60	\$ 2,721,206.88	\$ 296,356.37	\$ 29,840.00	\$ 3,211,987.44	\$ 2,752,458.00

TABLE No. 14—INCOME ACCOUNT—ENTIRE LINE.

RAILROADS.	INCOME FROM OPERATION.			INCOME FROM OTHER SOURCES.				Total income.
	Gross amount.	Operating expenses.	Income from operation.	Dividends on stock owned.	Interest on bonds owned.	Miscellaneous income less expenses.	Total income from other sources.	
Ames & College.....	\$ 9,124.25	\$ 6,045.39	\$ 3,078.86	\$ 301,075.00	\$327,817.06	\$7,447,017.96	\$ 8,185,910.01	\$ 8,073.86
Atchison, Topeka & Santa Fe.....	37,515,117.82	20,044,203.78	17,470,914.04					25,008,824.08
Burlington, Cedar Rapids & Northern.....	5,421,936.96	3,415,863.92	2,006,073.04					2,120,889.15
Chicago, Burlington & Quincy.....	52,910,918.45	33,571,489.17	19,339,429.28	82,925.00	72,038.90	282,731.13	387,063.09	20,027,132.51
Chicago, Iowa & Dakota.....	19,581.15	15,382.17	4,198.98					4,198.98
Chicago Great Western.....	7,541,788.00	5,067,321.59	2,474,466.41	4,490.04	410.10		4,900.04	1,892,877.05
Chicago, Milwaukee & St. Paul.....	45,035,724.84	28,106,733.93	16,928,990.91	84,770.00	14,166.00	555,390.08	494,314.68	17,520,703.69
Chicago, Rock Island & Pacific.....	25,683,824.60	17,813,238.18	10,870,586.42	489,715.25	315,249.25	1,141,365.36	1,896,121.00	12,766,707.43
Chicago & North Western.....	41,288,119.62	24,552,680.55	17,466,439.07	1,419,780.00	4,651.66	182,975.01	1,597,016.57	19,063,683.64
Chicago, St. Paul, Minneapolis & Omaha.....	11,180,165.22	7,078,988.91	4,710,106.31	96,550.00	6,010.00	158,942.25	261,262.25	4,971,893.56
Premont, Edgemoor & Missouri Valley.....	4,125,006.32	3,128,679.14	1,396,327.18					1,966,827.15
St. Louis & Pacific.....	15,700.18	58,102.66	37,397.53			750.04	750.04	86,598.07
St. Louis & North Western.....	21,855.31	10,969.01	10,878.30					10,878.30
St. Paul & Northern Pacific.....	27,563.64	10,390.70	8,153.94					8,153.94
St. Paul & Northern Pacific.....	243,586.48	147,246.71	96,339.77					96,339.77
Crookston Creek.....								
Davenport, Rock Island & Northwestern.....								
Des Moines, Iowa Falls & Northwestern.....								
Dubuque & Sioux City.....								
Stacyville Railroad.....								
Des Moines Union.....	4,290,768.54	3,294,093.55	1,005,004.99					1,002,214.99
Jowa Central.....	4,712.16	8,528.41	4,168.25					4,168.25
Albia & Centerville.....	204,765.45	101,576.90	48,386.15					48,386.15
Manchester & Onondaga.....	2,515,971.18	2,052,581.43	463,389.75		15,213.33	50,408.39	65,616.72	539,006.47
Marshalltown & Dakota.....	58,116.61	58,954.90	4,837.69			9,100.00	9,100.00	13,937.69
Mason City & Ft. Dodge.....	12,045.17	8,111.42	4,033.75					4,033.75
Marshalltown & Dakota.....	22,517.64	12,336.35	10,181.29					10,181.29
Mason City & Ft. Dodge.....	255,734.82	146,431.31	108,303.51					108,303.51
Minneapolis & St. Louis.....	3,671,028.90	2,048,191.32	1,622,837.58	9,823.50	53,285.25	14,630.19	77,738.94	1,703,616.49
Mississippi North & South.....	48,670.78	45,355.66	3,315.12					3,315.12
Omaha & St. Louis.....	217,721.78	190,501.74	18,094.04					18,094.04
Omaha & St. Louis.....	18,417.52	11,901.58	6,515.94					6,515.94
Union Pacific.....								
Wabash.....	19,150,390.74	11,017,424.83	5,132,965.91	291,335.06			321,268.15	5,454,234.06
Waterloo & Cedar Falls R. T. Co.*.....	64,344.93	30,065.97	27,049.29					27,049.29
William & Sioux Falls.....	1,522,798.80	838,045.97	684,752.83					684,752.83
Winona & Western.....	44,001.31	31,327.57	12,673.74					12,673.74
Wisconsin, Minn. & Pacific.....	473,411.25	254,420.79	218,990.46					218,990.46

TABLE NO. 15—INCOME ACCOUNT—ENTIRE LINE—CONTINUED.

RAILROADS.	DEDUCTIONS FROM INCOME.						Net Income.	Deficit.
	Interest on funded debt accrued.	Interest on income-bearing current liabilities.	Rents.	Taxes.	Improvements.	Other deductions.	Total deductions from income.	
Ames & College	\$ 8,438,985.00			\$ 302.67		\$ 167,177.51	\$ 302.67	
Atchison, Topeka & Santa Fe	718,250.00			1,498,184.60			10,042,297.17	2,776.19
Burlington, Cedar Rapids & Northern	7,253,777.67			a 170,650.56		623,131.00	968,900.56	1,151,488.17
Chicago, Burlington & Quincy	5,740.00		\$ 408,586.98	b 1,614,572.16			9,967,097.81	10,000,063.50
Chicago, Iowa & Dakota	4,731.74	\$ 181,451.51		211,335.68			6,688.94	
Chicago Great Western	6,210,093.11			1,400,161.21			847,518.93	1,514,848.12
Chicago, Milwaukee & St. Paul	3,180,861.54		530,864.38	b 931,320.85			7,610,247.28	9,640,468.97
Chicago, Rock Island & Pacific	7,265,616.43		32,264.44	1,419,805.51	\$ 4,667,055.04	250,511.00	4,652,076.80	8,114,680.68
Chicago & North-Western	1,448,236.00			435,000.86			13,665,312.43	5,887,773.12
Chicago, St. Paul, Minn., & Omaha	992,900.00		29,027.80	205,194.11			1,884,186.88	3,087,191.68
Fremont, Elkhorn & Mo. Valley		11,908.72		7,799.45			1,227,121.41	3,996,265.77
SiouX City & Pacific	2,875.00	441.18		228.26	82,280.12		19,709.17	18,647.40
Colfax Northern				1,682.62			1,662.92	
Crooked Creek				9,409.75	99,980.01		109,969.76	
Davenport, Rock Island & N-W	759,500.00			126,990.49		56,983.60	948,464.03	88,750.91
Des Moines, Iowa Falls & Northern	3,000.00			13,639.16			48,849.16	3,583.69
Dubuque & Sioux City	38,550.00	1,200.00		70,952.44			556,041.62	2,964.96
Stacyville Railroad	455,484.50		20,004.58		20.00		1,011.95	
Des Moines Union				1,861.96			1,022.22	17,649.64
Iowa Central								
Albia & Centerville								8,081.53
Manchester & Onondaga								19,961.31
Marshalltown & Dakota	82,810.00	12,200.00		10,865.71			105,865.71	2,942.69
Mason City & Ft. Dodge	846,980.00			122,815.69		117.99	1,009,443.68	696,573.41
Minneapolis & St. Louis	22,510.00			2,648.31			25,148.31	23,173.69
Muscataine North & South	82,215.00			4,863.19		2,203.96	39,306.04	21,199.03
Omaha & St. Louis	2,500.00	5,706.68	5.00	336.75			8,608.38	2,092.44
Tabor & Northern								
Union Pacific								
Wabash	3,137,655.87		653,940.97	646,126.12		814,740.00	5,252,704.02	201,460.04
Waterloo & Cedar Falls	20,500.00			21.11			20,714.11	20,188.91
Willmar & Sioux Falls	182,800.00			61,874.00			244,174.09	499,962.50
Winona & Western				1,735.22	2,053.02		3,788.24	8,975.53
Wisconsin, Minn. & Pacific	149,400.00			14,608.11			167,908.11	61,082.85

NARROW GAUGE RAILS.									
Burlington & Northwestern.	10,908.88				2,048.08			19,846.96	25,329.52
Burlington & Western.	42,831.52				4,033.17			46,404.69	88,189.64
Total.	\$41,401,149.20	\$ 102,908.04	\$ 1,769,328.65	\$ 8,941,873.78	\$ 4,831,358.19	\$ 1,914,364.52	\$29,022,000.66	\$56,968,510.05	\$ 180,080.45

a Including war revenue. b New line. c For period July 1 to August 9, 1901, from which latter date the Chicago North-Western Railway Company reports operation of this line. d For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. e For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. f Operated under lease by the Illinois Central Railroad Company. g Operated principally by electricity.

TABLE No. 16—INCOME ACCOUNT—

RAILROADS.	PAYMENTS FROM NET INCOME.					
	DIVIDENDS ON STOCK.				Other payments.	Total
	COMMON.		PREFERRED.			
	Rate.	Amount.	Rate.	Amount.		
Ames & College.....	8	\$ 600.00			\$ 1,000.00	\$ 1,600.00
Atchison, Topeka & Santa Fe.....	4	4,078,220.00	5	\$5,708,690.00		9,786,910.00
Burlington, Cedar Rapids & Northern.....	6	641,932.00				641,982.00
Chicago, Burlington & Quincy.....	6%	7,475,068.00				7,475,068.00
Chicago, Iowa & Dakota.....						
Chicago Great Western.....	4	925,202.87	5	568,620.00		1,493,822.87
Chicago, Milwaukee & St. Paul.....	6	8,420,171.00	7	8,164,448.00		6,584,619.00
Chicago, Rock Island & Pacific.....	4	2,372,732.50				2,372,732.50
Chicago & North-Western.....	7	2,737,898.00	8	1,791,600.00		4,529,498.00
Chicago, St. Paul, Minn. & Omaha.....	5 3/8	1,484,400.00	7	787,976.00		2,272,376.00
Fremont, Elkhorn & Mo. Valley.....						
Sioux City & Pacific.....			7	1,272.04		1,272.04
Colfax Northern.....						
Crooked Creek.....						
Davenport, Rock Island & N.-W.....						
Des Moines, Iowa Falls & Northern*.....						
Dubuque & Sioux City.....	1	100,998.00				100,998.00
Stacyville Railroad†.....						
Des Moines Union.....						
Iowa Central.....					49.50	49.50
Albia & Centerville.....						
Manchester & Onondia*.....						
Marshalltown & Dakota.....						
Mason City & Ft. Dodge.....						
Minneapolis & St. Louis.....	5	800,000.00	5	200,000.00		500,000.00
Muscatine North & South.....						
Omaha & St. Louis†.....						
Tabor & Northern.....						
Union Pacific.....						
Wabash.....						
Willmar & Sioux Falls.....	5	850,000.00				850,000.00
Winona Western§.....						
Wisconsin Minn. & Pacific.....						
NARROW GAUGE ROADS.						
Burlington & Northwestern.....						
Burlington & Western.....						
Total.....		\$23,896,235.17		\$12,222,606.04	\$ 1,049.50	\$ 36,119,890.71

a On debenture stock. *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company.

ENTIRE LINE—CONTINUED.

FROM OPERATIONS, YEAR ENDING JUNE 30, 1902.		ON JUNE 30, 1901.		FOR YEAR.		ON JUNE 30 1902.	
Surplus.	Deficit.	Surplus.	Deficit.	Additions.	Deductions.	Surplus.	Deficit.
\$ 1,176.19		\$18,082,740.41			\$2,832,942.06	\$16,027,415.28	
5,777,616.88		8,744,016.59				4,258,473.16	
514,456.57		17,217,849.84				19,802,849.84	
2,555,000.50	\$ 2,989.96						\$ 2,989.96
21,085.45		184,675.88				155,701.88	
3,055,899.87		17,626,239.24				20,682,063.61	
5,741,898.18		8,165,296.80				18,907,194.98	
1,358,305.22		8,752,743.40				10,111,048.62	
814,815.68		8,272,151.12			600,000.00	8,488,966.80	
339,265.77		1,970,287.82				2,389,553.59	
17,375.36		\$1,940,288.48					1,922,908.07
	24,946.26	107.02					25,053.29
6,471.02		1,804.57				8,275.59	
	13,219.69	60,615.13				47,895.14	
	21,245.09	100,992.92			64,978.81	14,769.52	
	7,679.91		9,689.26				16,769.17
2,915.45		8,881.49		\$296,186.53		906,433.47	
	17,649.64		8,845.44				21,493.08
3,081.53						19,981.81	
19,961.81						2,942.69	
2,942.69						1,269,517.29	
196,373.41		779,075.99		294,097.89			74,959.14
	22,173.69		\$3,785.45				613,429.16
	21,139.02		592,290.14				
	2,082.44						
201,460.04		408,000.86		37,959.89		642,420.79	
89,362.50		883,116.69				422,479.19	
8,975.53		166,141.52				175,117.05	
61,082.35							
25,329.52			105,865.84				80,036.32
	38,189.54		772,516.61				810,706.15
\$3,574,690.52	\$171,275.54	\$75,818,619.77	\$3,476,281.19	\$627,164.81	\$3,497,920.37	\$93,690,084.20	\$3,568,294.83

TABLE No. 17—

RAILROADS.	PASSENGER.				
	Originating and terminating in Iowa.	Originating but not terminating in Iowa.	Terminating but not originating in Iowa.	Crossing the state.	Total passenger revenue.
Ames & College	\$ 5,824.15				\$ 5,824.15
Atchison, Topeka & Santa Fe.....					44,610.21
Burlington, Cedar Rapids & Northern.	768,076.46	\$115,897.83	\$190,171.70	\$120,677.15	1,194,823.14
Chicago, Burlington & Quincy					4,230.31
Chicago, Iowa & Dakota	4,143.70	76.82	10.29		769,247.03
Chicago Great Western.....					2,028,885.26
Chicago, Milwaukee & St. Paul					196,980.29
Chicago, Rock Island & Pacific.....					928,747.42
Chicago & North-Western	1,544,797.29	326,178.95	333,221.74	724,549.44	2,444,487.53
Chicago, St. Paul, Minn. & Omaha					5,566.52
Fremont, Elkhorn & Missouri Valley	38.46	1,475.10	1,131.57	2,951.39	31,463.99
Sioux City & Pacific.....	13,581.80	8,619.27	2,902.69	6,303.24	1,776.66
Colfax North	1,770.68				1,054.63
Crooked Creek	1,054.63				
Davenport, Rock Island & N.-W.					
Des Moines Iowa Fall & Northern*.....					1,061,104.22
Dubuque & Sioux City.....					611.40
Stacyville railroad.....	611.40				
Des Moines Union					388,299.78
Iowa Central.....					8,005.31
Albia & Centerville.....					4,120.59
Manchester & Oneida*.....	4,120.59				1,034.61
Marshalltown & Dakota.....	1,034.61				48,181.47
Mason City & Ft. Dodge	48,181.47				197,102.15
Minneapolis & St. Louis.....					6,490.13
Muscatine North & South.....	6,490.13				23,631.50
Omaha & St. Louis.....					4,107.68
Tabor & Northern.....	4,107.68				
Union Pacific.....					53,244.06
Wabash.....	48,690.29	50,201.54	53,244.06		152,125.89
Waterloo & Cedar Falls R. T. Co**.....					52,850.26
Willmar & Sioux Falls					34,596.18
Winona & Western.....					1,739.07
Wisconsin, Minn. & Pacific					7,307.53
NARROW GAUGE ROADS.					
Burlington & Northwestern					24,713.18
Burlington & Western					29,365.00
Total.....	\$2,452,495.52	\$502,440.01	\$590,682.05	\$854,541.21	\$11,503,161.94

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity. α Total express and extra baggage.

EARNINGS—IOWA.

Originating and terminating in Iowa.	EXPRESS.					Mails.	Extra baggage and storage.	Other items.	Total passenger earnings.
	Originating but not terminat- ing in Iowa.	Terminating but not originating in Iowa.	Crossing the state.	Total express.					
				\$ 6,932.88	7,686.25			\$ 235.79	\$ 5,824.15
				68,698.40	158,924.73				59,475.13
									1,417,446.27
				112.02	632.46		150.84		5,105.63
				48,896.12	57,935.41		12,907.59	\$ 156.05	884,639.20
				197,000.80	275,809.30		40,465.48	97,917.41	2,600,078.25
				142,600.15	196,787.86		44,587.74		2,581,016.04
				210,539.86	396,960.69		55,238.01	8,873.66	3,596,789.64
				11,521.19	27,532.89		5,428.32		238,969.92
				458.50	1,296.10		56.35		7,877.45
				1,150.76	3,247.08		575.99	21.18	30,462.00
				34.62			5.90		1,817.18
				242.74	696.48				1,983.85
				2,563.08	779.60				3,872.68
				86,881.76	108,475.51		22,324.07	11,450.28	1,284,735.84
				243.41	842.42		13.08	6.24	1,216.50
				19,792.04	52,644.96		6,786.38	1,685.60	469,209.26
				840.05	1,148.84		261.61		9,755.81
				437.53	214.17				4,772.29
				1,118.92	4,314.29		421.67		1,034.81
				16,565.89	27,722.89		4,423.95	582.41	54,035.81
				819.62					246,390.78
				1,616.97	5,188.90				7,285.75
				530.87	480.27		152.91		8,437.37
									5,271.73
				6,973.59	25,164.86			5,398.88	180,003.22
				2,001.19	7,848.96		650.46	103.44	52,859.26
				35.35	335.69				44,700.23
				227.06	1,403.20		162.72		2,110.11
									9,100.56
				1,023.79	3,833.88		151.05	100.52	29,825.42
				2,024.96	4,747.65		239.55		96,577.76
\$ 714.89				\$314,870.56	\$1,367,994.34	\$194,987.10	\$ 91,531.46		\$ 13,972,545.90

TABLE No. 18—EARNINGS—

RAILROADS.	FREIGHT.	
	Originating and terminating in Iowa.	Originating, but not terminating in Iowa.
Ames & College.....	.....	.....
Atchison, Topeka & Santa Fe.....	.....	.....
Burlington, Cedar Rapids & Northern.....	\$ 671,670.78	\$ 1,226,082.08
Chicago, Burlington & Quincy.....	.....	.....
Chicago, Iowa & Dakota.....	4,081.86	6,476.28
Chicago Great Western.....	.....	.....
Chicago, Milwaukee & St. Paul.....	.....	.....
Chicago, Rock Island & Pacific.....	.....	.....
Chicago & North-Western.....	1,658,194.72	2,250,701.85
Chicago, St. Paul, Minneapolis & Omaha.....	.....	.....
Fremont, Elkhorn & Missouri Valley.....	.....	8,185.94
Sioux City & Pacific†.....	10,438.47	7,968.02
Colfax Northern.....	19,940.74	.....
Crooked Creek.....	24,581.04	.....
Davenport, Rock Island & Northwestern.....	.....	.....
Des Moines, Iowa Falls & Northern*.....	.....	.....
Dubuque & Sioux City.....	.....	.....
Stacyville Railroad‡.....	8,448.64	.....
Des Moines Union.....	.....	.....
Iowa Central.....	.....	.....
Albia & Centerville.....	25,288.00	.....
Manchester & Oneida*.....	7,892.88	.....
Marshalltown & Dakota.....	81,282.83	.....
Mason City & Ft. Dodge.....	200,965.86	.....
Minneapolis & St. Louis.....	.....	.....
Muscatine North & South.....	41,236.53	.....
Omaha & St. Louis†.....	.....	.....
Tabor & Northern.....	.....	.....
Union Pacific.....	.....	.....
Wabash.....	108,569.05	144,966.67
Waterloo & Cedar Falls R. T. Co**.....	.....	.....
Willmar & Sioux Falls.....	.....	.....
Winona & Western§.....	.....	.....
Wisconsin, Minn. & Pacific.....	.....	.....
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	77,684.89	.....
Burlington & Western.....	100,154.01	.....
Total.....	\$ 2,980,279.80	\$ 3,644,300.84

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ‡Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

IOWA—CONTINUED.

FREIGHT.			Stock Yards.	Elevators.	Other items.	Total freight earnings.	Total passenger and freight earnings.
Terminating but not originating in Iowa.	Crossing the state.	Total freight revenue.					
.....	\$ 2,854.80	.....	.....	\$ 445.80	\$ 3,300.10	\$ 9,124.25
.....	214,224.05	.....	.....	1,397.96	215,622.01	275,067.14
\$ 970,308.70	\$ 674,500.70	3,542,562.28	.....	.....	.....	3,542,562.28	4,900,008.53
3,602.42	14,110.06	.....	.....	95.15	14,205.21	19,310.84
.....	2,723,670.58	.....	.....	.....	2,723,670.58	3,612,909.78
.....	3,834,317.92	.....	.....	.....	3,834,317.92	11,434,366.17
.....	5,176,812.65	.....	.....	.....	5,176,812.65	7,767,838.69
1,918,942.93	2,529,901.47	8,257,740.97	.....	.....	9,301.74	8,267,042.71	11,993,832.36
.....	591,149.73	.....	.....	16.00	591,165.73	880,135.70
4,724.55	54,627.01	67,437.50	.....	.....	.....	67,437.50	74,964.95
5,243.61	4,548.20	28,233.30	.....	.....	737.55	28,970.85	65,432.85
.....	19,940.74	.....	.....	.....	19,940.74	21,757.92
.....	24,531.04	.....	.....	.....	24,531.04	26,514.89
.....	2,062.90	.....	.....	.....	2,062.90	5,465.58
.....	2,069,516.82	.....	.....	2,137.00	2,701,653.82	3,986,389.16
.....	3,448.64	.....	.....	.....	3,448.64	4,665.14
.....	1,443,088.83	.....	.....	.....	1,443,088.83	1,912,298.09
.....	25,288.00	.....	.....	.....	25,288.00	35,043.81
.....	7,892.88	.....	.....	.....	7,892.88	12,665.17
.....	81,282.83	.....	.....	.....	81,282.83	32,317.64
.....	200,965.86	.....	.....	.....	200,965.86	255,001.67
.....	414,026.21	.....	.....	.....	414,026.21	690,422.99
.....	41,236.53	.....	.....	.....	41,236.53	48,522.23
.....	69,170.67	.....	.....	.....	69,170.67	99,608.04
.....	12,705.28	.....	.....	.....	12,705.24	17,977.01
165,710.47	414,276.19	.....	.....	3,053.16	417,329.35	606,332.57
.....	11,475.67	.....	.....	.....	.....	64,834.93
.....	216,109.98	.....	.....	529.38	216,639.36	261,339.59
.....	6,434.15	.....	.....	.....	6,434.15	8,544.26
.....	24,894.85	.....	.....	.....	24,894.85	34,055.41
.....	77,634.89	.....	.....	.....	77,634.89	107,460.31
.....	100,154.01	.....	.....	.....	100,154.01	136,531.77
\$ 2,998,537.68	\$ 3,263,577.38	\$ 35,299,329.84	.....	.....	\$17,713.74	\$ 35,305,567.91	\$ 49,280,589.48

TABLE No. 19—EARNINGS—

RAILROADS.	OTHER EARNINGS		
	Switching charges— balance.	Car mileage— credit balance.	Hire of equip- ment— balance.
Ames & College.....			
Atchison, Topeka & Santa Fe.....	\$ 241.48		\$ 2,155.06
Burlington, Cedar Rapids & Northern.....			
Chicago, Burlington & Quincy.....			
Chicago, Iowa & Dakota.....	151.81		
Chicago Great Western.....			
Chicago, Milwaukee & St. Paul.....			
Chicago, Rock Island & Pacific.....			
Chicago & North-Western.....			
Chicago, St. Paul, Minneapolis & Omaha.....		4,218.86	
Fremont, Elkhorn & Missouri Valley.....			
Sioux City & Pacific †.....			
Colfax Northern.....			
Crooked Creek.....	962.00		
Davenport, Rock Island & Northwestern.....	40,809.17	1,150.54	
Des Moines, Iowa Falls & Northern*.....			
Dubuque & Sioux City†.....			
Stacyville Railroad †.....			
Des Moines Union.....			
Iowa Central.....			
Albia & Centerville.....	15.88		
Manchester & Oneida*.....			
Marshalltown & Dakota.....			
Mason City & Ft Dodge.....			
Minneapolis & St. Louis.....	1,219.40		5,155.58
Muscatine North & South.....			
Omaha & St. Louis†.....			
Tabor & Northern.....			
Union Pacific.....			
Wabash.....			
Waterloo & Cedar Falls R. T. Co.**.....			
Willmar & Sioux Falls.....	742.04		
Winona & Western §.....		1.16	
Wisconsin, Minn. & Pacific.....			
NARROW GAUGE ROADS.			
Burlington & Northwestern.....			
Burlington & Western.....			
Total.....	\$ 44,181.18	\$ 5,862.73	\$ 7,810.58

a Deficit. *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

IOWA—CONTINUED.

FROM OPERATION.					Total gross from operation—Iowa.
Telegraph.	Rents from yards, tracks and terminals	Rents not otherwise provided for.	All other sources.	Total other earnings.	
\$ 453.58	\$ 9,284.43	\$ 874.93	\$ 812.44	\$ 4,087.41	\$ 9,124.25
				9,284.43	279,184.55
		118.50		270.81	4,969,272.96
		2,123.06	5,473.55	7,601.61	8,836,019.80
10,724.62		12,234.65		22,950.27	19,581.15
8,489.38	8,625.28	13,000.69		20,815.80	8,619,911.89
	15,949.18	14,227.07	793.90	30,963.15	11,457,555.44
		568.59		4,801.94	7,778,143.99
		29.97		79.89	11,994,795.50
	529.87	89.84	175.72	794.98	884,937.64
4.39		75.00		79.89	74,994.92
		86.75		983.75	66,227.78
	127,780.72	21.16	11.09	169,772.68	21,837.81
					27,508.64
	25,435.85	8,199.93	240,792.74	274,473.07	175,238.28
		47.02		47.02	4,280,897.28
	209,765.45			209,765.45	4,712.16
950.50	2,621.14		1,842.25	5,443.99	209,765.45
			57.47	72.80	1,917,741.98
					35,116.61
					12,665.17
		16.00	722.15	738.15	32,817.44
	8,120.00		436.88	9,981.81	255,739.82
		88.00		88.00	670,854.80
			546.72	546.72	48,610.28
220.39			173.19	398.58	100,154.76
					18,870.59
					192,032.53
					606,882.57
		806.68		1,543.72	64,894.98
39.27			5.83	43.99	282,883.81
				145.62	8,588.25
					84,201.08
					107,490.81
		202.50	73.16	129.84	186,061.11
\$ 15,912.03	\$ 398,340.87	\$ 52,730.42	\$ 251,203.82	\$ 775,252.30	\$ 53,592,923.90

TABLE No. 20—EARNINGS—

RAILROADS.	PASSENGER REVENUE.		
	Total.	Deductions, ac- counts of re- payments, re- tickets re- deemed, etc.	Net revenue.
Ames & College.....	\$ 5,824.15		\$ 5,824.15
Atchison, Topeka & Santa Fe.....	8,554,271.09	\$ 202,163.96	8,352,107.13
Burlington, Cedar Rapids & Northern.....	1,292,513.09		1,292,513.09
Chicago, Burlington & Quincy.....	12,600,405.92		12,600,405.92
Chicago, Iowa & Dakota.....	4,230.51	20	4,230.31
Chicago Great Western.....	1,551,898.23		1,551,898.23
Chicago, Milwaukee & St. Paul.....	8,918,996.30		8,918,996.30
Chicago, Rock Island & Pacific.....	8,158,189.42		8,158,189.42
Chicago & North-Western.....	11,724,436.07	673,253.07	11,055,183.00
Chicago, St. Paul, Minn. & Omaha.....	2,904,109.40	37,806.44	2,866,242.96
Fremont, Elkhorn & Missouri Valley.....	932,120.80	20,537.90	911,582.90
Sioux City & Pacific.....	36,444.40	2,484.02	33,960.38
Colfax Northern.....	1,879.56	102.90	1,776.66
Crooked Creek.....	1,054.63		1,054.63
Davenport, Rock Island & North-western.....			
Des Moines, Iowa Falls & Northern*			
Dubuque & Sioux City.....	1,149,608.89	77,402.57	1,072,206.32
Stacyville Railroad.....	611.71	31	611.40
Des Moines Union.....			
Iowa Central.....	465,283.88	533.54	464,750.34
Albia & Centerville.....	8,006.97	1.00	8,005.97
Manchester & Oneida*	4,120.59		4,120.59
Marshalltown & Dakota.....	1,034.81		1,034.81
Mason City & Mt. Dodge.....	48,181.47		48,181.47
Minneapolis & St. Louis.....	868,165.05	10,913.73	857,251.32
Muscataine North & South.....	6,466.13		6,466.13
Omaha & St. Louis.....	51,372.84		51,372.84
Tabor & Northern.....	4,113.63	5.95	4,107.68
Union Pacific.....			
Wabash.....	6,154,508.65	374,264.08	5,780,244.57
Waterloo & Cedar Falls R. T. Co.**	52,859.26		52,859.26
Willmar & Sioux Falls.....	208,130.67	2,613.89	205,516.78
Winona & Western.....	9,015.26	78.61	8,936.65
Wisconsin, Minn. & Pacific.....	109,046.52		109,046.52
NARROW GAUGE ROADS.			
Burlington & North-western.....	24,713.13		24,713.13
Burlington & Western.....	29,365.60		29,365.60
Total.....	\$ 66,068,949.23	\$ 1,492,271.78	\$ 64,576,677.45

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

ENTIRE LINE.

EARNINGS.

Mails.	Express.	Extra baggage and storage.	Other items.	Total passenger earnings.
\$ 984,027.00	\$ 1,202,405.10	\$ 109,808.80	\$ 57,857.20	\$ 5,824.15
175,087.05	72,000.00	26,918.67		10,715.195.28
1,920,904.88	1,025,007.28	251,980.69	115,400.78	1,507,118.81
632.46	112.02	130.84		15,978,709.55
111,416.51	96,786.24	21,089.48	100,470.88	5,105.68
1,438,686.00	768,536.12	182,730.81	567,798.89	1,881,601.89
657,482.04	470,871.09	162,732.79		11,871,737.62
1,100,657.99	753,496.94	206,962.55	24,414.09	9,448,775.94
233,901.51	146,081.68	65,177.84		18,137,735.17
170,659.62	119,961.68	21,894.88	1,810.55	3,398,408.99
4,082.08	1,479.85	621.99	24.19	1,224,909.53
	84.62	5.90		40,118.49
686.48	242.74			1,817.18
1,082.81	8,600.00			1,968.85
				4,682.31
105,801.85	87,492.34	22,580.74	11,690.05	1,236,779.80
842.42	248.41	18.08	6.24	1,216.50
62,297.82	24,775.71	8,063.78	2,000.00	561,796.10
1,145.84	840.05	261.61		9,756.81
214.17	437.58			4,772.23
				1,084.81
4,314.29	1,118.88	421.67		54,085.81
73,730.22	54,147.60	19,294.58	1,968.76	1,011,832.43
	819.62			7,285.75
11,230.23	8,515.15			66,196.22
480.27	580.87	152.91		5,271.73
691,100.63	416,474.62	89,210.08	5,618.16	7,029,644.06
				52,859.21
37,101.20	11,025.74	4,871.94	480.00	818,965.66
1,683.00	181.68			10,801.88
14,996.05	2,893.21	2,006.53	1,710.38	130,645.69
8,983.99	1,083.79	154.05	100.62	29,825.42
4,747.65	2,014.96	289.55		36,877.76
\$ 7,797,923.70	\$ 5,845,152.68	\$ 1,198,289.11	\$ 937,859.64	\$ 79,910,887.82

TABLE No. 21—EARNINGS

RAILROADS.	FREIGHT			
	FREIGHT REVENUE.			
	Total freight revenue.	LESS REPAYMENTS.		
		Over-charges to shippers.	Other repayments.	Total deductions.
Ames & College.....	\$ 2,854.80			
Atchison, Topeka & Santa Fe.....	27,824,000.79	\$1,196,852.86		\$ 1,196,852.86
Burlington, Cedar Rapids & Northern.....	3,845,553.66			
Chicago, Burlington & Quincy.....	35,453,954.99			
Chicago, Iowa & Dakota.....	14,128.38	18.32		18.32
Chicago Great Western.....	5,549,808.18			
Chicago, Milwaukee & St. Paul.....	33,518,812.26			
Chicago, Rock Island & Pacific.....	19,079,053.20			
Chicago & North-Western.....	37,112,533.44	2,001,042.48	\$1,215,819.56	\$ 3,216,862.04
Chicago, St. Paul, Minneapolis & Omaha.....	8,075,508.94	284,811.95	150,107.00	434,918.95
Fremont, Elkhorn & Missouri Valley.....	3,634,363.22	68,308.00	79,004.73	147,312.73
Sioux City & Pacific.....	3,800.81	1,216.27	618.94	1,835.21
Colfax Northern.....	2,077.65			136.91
Crooked Creek.....	24,752.48	221.44		221.44
Davenport, Rock Island & Northwestern.....	3,063.13	187.54		187.54
Des Moines, Iowa Falls & Northern*.....				
Dubuque & Sioux City.....	2,761,330.40	48,666.67		48,666.67
Stacyville Railroad.....	8,586.08	147.44		147.44
Des Moines Union.....				
Iowa Central.....	2,115,043.53	133,585.10		133,585.10
Albia & Centerville.....	26,067.58	779.56		779.56
Manchester & Oneida*.....	7,892.88	15.77		15.77
Marshalltown & Dakota.....	31,282.83			
Mason City & Ft. Dodge.....	200,985.86			
Minneapolis & St. Louis.....	2,614,470.95			87,708.41
Muscatine North & South.....	41,236.53			
Omaha & St. Louis.....	150,371.04			
Tabor & Northern.....	12,746.26			40.98
Union Pacific.....				
Wabash.....	12,646,820.13	383,021.48	499,766.24	882,787.72
Waterloo & Cedar Falls R. T. Co.**.....	11,475.67			
Willmar & Sioux Falls.....	1,254,267.62			56,345.79
Winona & Western.....	33,001.11	461.63	76.02	537.65
Wisconsin, Minn. & Pacific.....	341,705.44			
NARROW GAUGE ROADS.				
Burlington & Northwestern.....	77,634.89			
Burlington & Western.....	100,154.01			
Total.....	\$196,726,582.22	\$4,124,133.51	\$1,945,392.49	\$ 6,213,761.00

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

ENTIRE LINE—CONTINUED.

BANKING.					
Net revenue.	Stock yards.	Elevators.	Other items.	Total freight earnings.	Total passenger and freight earnings.
\$ 2,854.80			\$ 445.80	\$ 8,800.10	\$ 9,124.25
26,125,737.98	\$ 25,746.44		189,138.12	26,190,617.49	87,005,812.72
3,845,553.06				3,845,553.06	5,412,672.47
35,455,954.99	52,815.82			35,508,770.81	51,492,490.86
14,110.06			95.15	14,205.21	19,810.84
5,549,808.18				5,549,808.18	7,481,409.57
38,516,822.28	97,612.92	\$ 42,063.52		38,598,508.70	45,498,276.82
19,079,063.20				19,079,063.20	23,527,829.14
38,395,671.40			74,815.60	38,970,487.00	47,108,222.17
3,243,594.99			1,531.47	3,245,116.46	11,648,520.45
3,437,050.49			2,988.77	3,490,089.26	4,714,948.79
32,965.00			758.55	33,724.15	73,842.64
19,940.74				19,940.74	21,757.92
24,531.04				24,531.04	26,514.89
2,905.59				2,905.59	7,587.90
2,712,063.73		2,188.00		2,714,651.73	4,014,681.58
3,443.64				3,443.64	4,685.14
1,978,158.43				1,978,158.43	2,589,944.53
25,288.00				25,288.00	35,043.81
7,877.11				7,877.11	12,649.40
31,232.83				31,232.83	32,317.64
200,965.86				200,965.86	255,001.67
2,526,762.54				2,526,762.54	3,589,094.97
41,236.53				41,236.53	48,522.28
150,371.04				150,371.04	216,539.26
12,706.28				12,706.28	17,977.01
11,763,541.41			260,607.70	12,023,849.11	19,063,495.17
11,475.67				11,475.67	64,334.96
1,197,951.86			1,409.97	1,199,361.70	1,518,337.36
33,063.46				33,063.46	43,865.34
341,705.44				341,705.44	472,351.13
77,634.89				77,634.89	107,460.81
100,154.01				100,154.01	136,551.77
\$ 190,512,621.13	\$ 116,175.18	\$ 44,271.52	\$ 481,486.08	\$ 191,154,753.86	\$ 271,065,091.68

TABLE NO. 22—EARNINGS FROM OPERATION—

RAILROADS.	OTHER EARNINGS			
	Switching charges— balance.	Car mileage— balance.	Hire of equip- ment— balance.	Telegraph companies.
Ames & College				
Atchison, Topeka & Santa Fe	\$ 27,485.29		\$ 244,892.50	\$ 51,687.32
Burlington, Cedar Rapids & Nor				
Chicago, Burlington & Quincy	399,128.81			155,535.52
Chicago, Iowa & Dakota	151.81			
Chicago Great Western				
Chicago, Milwaukee & St. Paul				37,146.00
Chicago, Rock Island & Pacific				6,978.75
Chicago & North-Western				
Chicago, St. Paul, Minn. & Omaha	20,555.90	\$ 59,964.90		
Fremont, Elkhorn & Mo. Valley				
Sioux City & Pacific				
Colfax Northern				4.89
Crooked Creek	952.00			
Davenport, Rock Island & N-W	53,679.40	1,597.98		
Des Moines, Iowa Falls & Northern*				
Dubuque & Sioux City				
Stacyville Railroad†				
Des Moines Union				
Iowa Central				1,185.85
Albia & Centerville	15.88			
Manchester & Oneida*				
Marshalltown & Dakota				
Mason City & St. Dodge				
Minneapolis & St. Louis	9,216.94	1,008.46	18,905.91	
Muscatine North & South				
Omaha & St. Louis†				
Tabor & Northern				229.59
Union Pacific				
Wabash				
Waterloo & Cedar Falls R. T. Co**				
Willmar & Sioux Falls	1,908.37			
Winona & Western		b 5.96		201.78
Wisconsin, Minn. & Pacific				
NARROW GAUGE ROADS.				
Burlington & Northwestern				
Burlington & Western				
Total.....	\$ 515,953.85	\$ 62,550.38	\$ 268,797.60	\$ 232,759.92

aRevenue train mileage basis. bDeficit. *New Line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

ENTIRE LINE—CONTINUED.

FROM OPERATION.				Total gross earnings from operation—entire line.	Proportion of gross earnings from operation—allowa.
Rents from tracks, yards and terminals.	Rents not otherwise provided for.	Other sources.	Total other earnings.		
\$ 50,507.30	\$ 90,427.55	\$ 35,505.04	\$ 509,308.10	\$ 9,124.25	\$ 9,124.25
9,120.51		143.92	9,204.43	37,515,117.82	279,184.55
544,081.50		329,692.95	1,428,488.09	5,421,993.90	4,798,612.00
	118.50		270.81	52,910,918.45	3,830,019.80
239.28	4,673.28	105,461.47	113,379.08	19,581.15	19,581.15
	107,702.52		144,848.52	7,544,789.80	4,124,282.50
99,091.43	79,925.28		155,995.45	45,613,124.84	13,017,965.33
81,374.80	77,550.02	20,972.68	179,897.45	28,063,824.80	8,002,292.56
47,089.23	18,027.74		145,594.77	47,288,119.62	14,120,535.14
4,455.70	5,062.21	639.62	10,117.53	11,789,105.22	804,016.98
1,575.18	89.84	192.52	1,857.54	4,725,066.32	20,626.59
	75.00		79.99	75,700.18	52,338.81
	36.75		968.75	21,897.81	21,897.81
177,476.40	29.40	15.40	236,798.58	27,508.64	27,508.64
				243,893.48	175,238.26
25,635.35	8,499.98	241,171.68	275,157.01	4,289,788.54	4,074,618.12
	47.02		47.02	4,712.16	4,712.16
209,765.45			209,765.45	209,765.45	209,765.45
2,621.14		2,269.66	6,026.65	2,545,971.18	2,021,920.83
		57.47	72.80	85,116.61	85,116.61
				12,649.40	12,649.40
16.00		722.15	738.15	32,317.64	32,317.64
107,098.37		2,745.15	138,963.98	255,739.82	255,739.82
	88.00		88.00	3,677,028.90	670,854.80
		1,183.52	1,188.52	48,610.28	48,610.28
		173.19	396.53	217,727.78	100,154.76
				18,870.59	18,870.59
95,897.57			95,897.57	19,150,860.74	574,471.08
	2,506.02	127.05	4,441.44	64,894.98	64,894.98
		80.18	226.00	1,527,798.80	306,558.84
	522.50	737.62	1,080.12	44,091.34	8,588.25
				473,411.25	29,720.60
				107,490.81	107,490.81
	202.50	73.16	129.84	186,661.11	186,661.11
\$ 1,428,707.21	\$ 404,359.11	\$ 744,768.06	\$ 8,670,960.58	\$ 274,736,062.21	\$ 68,184,044.45

TABLE No. 23—OPERATING

RAILROADS.	MAINTENANCE		
	Repairs of roadways.	Renewals of rails.	Renewals of ties.
Ames & College.....	\$ 826.12		
Atchison, Topeka & Santa Fe.....	18,881.79	\$ 1,454.91	\$ 3,260.28
Burlington, Cedar Rapids & Northern.....			
Chicago, Burlington & Quincy.....			
Chicago, Iowa & Dakota.....	2,879.81		1,739.14
Chicago Great Western.....	290,147.22	20,850.11	74,010.40
Chicago, Milwaukee & St. Paul.....	1,001,463.41	185,387.98	240,105.42
Chicago, Rock Island & Pacific.....	546,848.47	57,116.07	233,587.51
Chicago & North-Western.....	911,130.57	63,695.20	173,203.98
Chicago, St. Paul, Minneapolis & Omaha.....			
Fremont, Elkhorn & Mo. Valley.....	3,593.81	468.21	1,092.95
Sioux City & Pacific.....	642.79	a 141.04	462.71
Colfax Northern.....	815.91	b 172.34	
Crooked Creek.....	4,047.48	1,414.57	1,467.87
Davenport, Rock Island & Northwestern.....	15,677.28		90.65
Des Moines, Iowa Falls & Northern*.....			
Dubuque & Sioux City.....	424,521.91	48,950.80	60,609.95
Stacyville Railroad.....	1,755.22	104.38	805.30
Des Moines Union.....	18,759.07	9,628.00	5,875.00
Iowa Central.....	212,876.07	17,577.68	82,525.47
Albia & Centerville.....	5,167.42	22.83	4,960.36
Manchester and Oneida*.....	1,200.96		
Marshalltown & Dakota.....			
Mason City & Ft. Dodge.....	22,682.24	35.62	10,451.38
Minneapolis & St. Louis.....	62,762.92	506.43	20,295.37
Muscatine North & South.....	5,500.47		1,854.15
Omaha & St. Louis.....	8,105.07	374.74	4,493.01
Talor & Northern.....	1,583.12		1,527.85
Union Pacific.....			
Wabash.....	125,810.34	10,183.95	26,822.99
Waterloo & Cedar Falls R. T. Co**.....	2,824.91		51.56
Willmar & Sioux Falls.....	40,374.61	80.87	8,211.90
Winona & Western.....	1,329.77		478.11
Wisconsin, Minn. & Pacific.....	4,329.61	13.50	1,543.16
NARROW GAUGE ROADS.			
Burlington & Northwestern.....	11,551.49	1,033.23	3,567.43
Burlington & Western.....	19,804.99	566.89	8,708.37
Total.....	\$ 3,760,598.97	\$ 418,124.22	\$ 970,721.05

* New line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶ Operated under lease by the Illinois Central Railroad Company. ** Operated principally by electricity. a Credit. b Rails and ties.

EXPENSES—IOWA.

OF WAY AND STRUCTURES.

Repairs and renewals of bridges and culverts.	Repairs and renewals of fences, road- crossings, signs and cattle guards.	Repairs and renewals of buildings and fixtures.	Repairs and renewals of docks and wharves.	Repairs and renewal of telegraph.	Stationery and printing.	Other expen- ses.	Total.
\$ 1,381.52	\$ 47.25	\$ 26.82			\$ 33.75		\$ 1,764.96
2,731.18	562.23	4,233.27	99	811.06	12.67		30,928.25
							1,142,734.73
1,616.63	256.18	355.81		8.67			6,850.69
36,225.20	12,110.26	32,290.00		11,296.77	5,348.20	8,975.10	487,672.85
277,048.10	73,173.70	292,823.47	8,400.75	11,773.80	709.90	706,395.00	2,766,706.48
247,985.25	36,214.73	193,645.46		8,254.17	2,404.59	476.90	1,815,984.20
194,690.00	72,151.19	184,086.56	17,398.74	5,295.86	7,081.57		1,629,182.62
							189,878.23
1,384.62	262.51	576.49		50.60	9.37		7,384.26
147.88	20.32	61.00		118.80	26.10		1,158.81
329.87	1.50	14.75					1,893.77
162.34	188.88	183.28					7,419.85
3,474.06	470.84	1,046.41		172.37	7.74		20,969.85
86,531.04	21,111.87	80,104.71		4,627.96	1,895.78	4,627.04	732,476.53
306.44	91.10	254.77		22.55	11.18	23.65	2,900.18
1,965.00	2,427.26	3,629.18				1,826.15	39,125.19
98,614.48	16,609.12	43,004.27		4,630.76	507.10	77.50	464,512.45
31,234.15	494.91	549.70		223.25		8.22	42,650.88
							1,200.95
6,230.75	1,399.21	2,655.51		246.15		275.05	44,005.91
17,272.17	5,277.06	21,890.48		500.81	143.49	125.92	123,266.60
873.77	390.72	23.62	49.56				8,687.21
3,008.82	655.87	1,126.46		390.99	8.54		18,198.50
65.80	168.77	672.67		1.25		81.25	8,585.71
20,290.04	5,647.55	21,302.23		1,240.48	143.76	7,245.59	227,234.93
143.94		145.86				843.18	4,008.40
40,737.15	958.46	1,973.16	264.76	52.67			92,647.67
403.12	15.87	80.53		23.40	.60		2,366.40
1,057.75	133.30	326.40		4.35		141.44	7,380.01
1,693.90	552.46	3,063.16		16.06	8.98	2.50	21,518.26
6,117.72	2,737.63	6,712.71		51.58	11.60	2.50	44,761.94
\$1,032,750.34	\$ 254,174.70	\$ 655,714.76	\$ 23,614.82	\$ 49,290.28	\$ 18,817.57	\$ 729,051.94	\$ 9,445,000.6

TABLE No. 24—OPERATING

RAILROADS.	MAINTENANCE OF		
	Superintend- ence.	Repairs and renewals of locomotives.	Repairs and re- newals of pas- senger cars.
Ames & College.....		\$ 141.05	\$ 879.77
Atchison, Topeka & Santa Fe.....	\$ 1,492.77	19,455.04	8,399.86
Burlington, Cedar Rapids & Northern.....			
Chicago, Burlington & Quincy.....		2,045.18	16.21
Chicago, Iowa & Dakota.....			
Chicago Great Western.....	7,254.53	200,417.40	30,200.50
Chicago, Milwaukee & St. Paul.....	23,787.07	281,783.29	150,777.23
Chicago, Rock Island & Pacific.....	13,247.88	255,293.91	100,110.92
Chicago & North-Western.....	90,690.27	480,860.78	185,707.92
Chicago, St. Paul, Minn. & Omaha.....			
Fremont, Elkhorn & Mo. Valley.....	226.81	1,475.04	300.22
Sioux City & Pacific†.....	539.80	a 1,810.49	a 142.54
Colfax Northern.....		184.84	5.25
Crooked Creek.....		850.72	
Davenport, Rock Island & N.-W.....		4,156.81	89.81
Des Moines, Iowa Falls & Northern*.....			
Dubuque & Sioux City†.....	9,295.50	225,069.15	78,791.86
Stacyville Railroad†.....	43.21	696.59	182.90
Des Moines Union.....	2,500.00	9,654.62	
Iowa Central.....	7,882.63	124,535.70	21,829.61
Albia & Centerville.....		1,648.45	273.91
Manchester & Oneida*.....		425.11	55.00
Marshalltown & Dakota.....			
Mason City & Ft. Dodge.....		9,546.28	2,836.75
Minneapolis & St. Louis.....	2,812.69	27,173.80	9,402.44
Muscatine North & South.....		5,864.69	438.15
Omaha & St. Louis†.....	506.98	3,963.24	1,467.07
Tabor & Northern.....		598.81	432.12
Union Pacific.....			
Wabash.....	5,678.87	54,294.49	16,909.92
Waterloo & Cedar Falls R. T. Co.**.....			5,994.96
Willmar & Sioux Falls.....	595.08	7,904.58	1,484.23
Winona & Western.....	100.00	232.95	95.14
Wisconsin, Minn. & Pacific.....		1,371.15	373.25
NARROW GAUGE ROADS.			
Burlington & Northwestern.....	304.45	1,224.21	673.10
Burlington & Western.....	951.52	10,545.49	821.71
Total.....	\$175,846.01	\$1,729,594.28	\$552,515.26

* New line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶ Operated under lease by the Illinois Central Railroad Company. ** Operated principally by electricity. * Credit. † Freight and work cars.

EXPENSES—IOWA—CONTINUED.

EQUIPMENT.

Repairs and re- newals of freight cars.	Repairs and renewals of work cars.	Repairs and renewals of marine equip- ment.	Repairs and renewals of shop machin- ery and tools.	Stationery and printing.	Other expenses.	Total.
\$ 14,478.68	\$ 700.12		\$ 1,128.24	\$ 54.07	\$ 1,082.24	\$ 511.82
						41,579.01
						865,187.71
182.11	85.59		2.25			2,252.29
110,208.08			12,116.20	4,048.21	86,627.70	408,872.57
419,794.37	19,980.99		89,840.84	2,208.45	18,793.82	959,970.11
274,643.61	12,177.86		85,051.72	2,540.27	88,725.06	736,781.20
414,971.84	17,693.85	646.47	86,880.89	9,061.88	49,205.78	1,285,658.18
						74,278.18
1,226.74	57.72		60.28	20.55	126.01	3,498.82
a 2,436.36	89.99		24.11	22.94	54.65	a 8,664.90
			7.40		39.10	236.59
947.50						1,798.81
2,778.81				8.74	.24	6,978.41
297,045.95	6,980.97		28,978.21	1,595.15	10,855.37	658,581.66
436.05	45.27		187.09	9.29	69.25	1,644.65
1,029.17			7,518.18		8,729.18	24,481.15
86,589.32	11,442.28		15,234.18	518.69	7,089.98	274,972.34
1,186.95						3,104.29
			98.10			573.21
7,127.53			596.81		1,685.08	21,782.48
21,953.25	5,280.79		4,167.91	210.51	1,191.19	72,145.09
71.80						6,874.64
7,126.78	865.05		662.07	19.19	1,018.52	15,189.51
83.30			3.52			1,055.25
27,165.65	3,516.99		8,457.20	328.58	5,568.94	121,785.59
			598.47			6,498.88
103,558.18	1,840.06		62.40	54.04	57.22	22,068.74
168.07			10.98	1.78		608.90
b 700.10			24.78		226.76	2,700.99
1,830.15	83.96		407.12	11.25	251.24	4,790.49
2,708.49	147.51		882.15	14.10	542.92	16,583.80
\$ 1,792,520.19	\$ 79,984.06	\$ 646.47	\$ 192,812.98	\$ 20,717.09	\$ 179,654.72	\$6,118,723.90

TABLE No. 25—OPERATING

RAILROADS.	CONDUCTING		
	Superintendence.	Engine and roundhouse men.	Fuel for locomotives.
Ames & College	\$ 300.00	\$ 661.20	\$ 1,184.74
Atchison, Topeka & Santa Fe	2,887.13	13,440.16	19,028.04
Burlington, Cedar Rapids & Northern			
Chicago, Burlington & Quincy			
Chicago, Iowa & Dakota	1,078.15	1,298.39	1,651.88
Chicago Great Western	8,872.80	280,170.22	401,250.26
Chicago, Milwaukee & St. Paul	141,463.72	776,419.78	927,292.37
Chicago, Rock Island & Pacific	88,529.28	440,151.59	515,168.14
Chicago & Northwestern	50,694.59	897,124.27	969,764.98
Chicago, St. Paul, Minneapolis & Omaha			
Fremont, Elkhorn & Mo. Valley	189.93	2,452.06	3,957.34
Sioux City & Pacific	143.80	8,990.01	4,791.35
Colfax Northern	925.00	1,397.84	1,549.22
Crooked Creek	2,580.60	2,548.00	2,800.12
Davenport, Rock Island & Northwestern		8,883.86	6,715.79
Des Moines, Iowa Falls & Northern*			
Dubuque & Sioux City	68,181.14	323,898.98	279,798.16
Stacyville Railroad	266.91	707.08	591.86
Des Moines Union	3,200.00	18,652.20	6,595.15
Iowa Central	30,006.27	166,699.94	160,708.68
Albia & Centerville		2,227.76	2,145.61
Manchester & Oneida*		1,772.86	1,870.27
Marshalltown & Dakota	1,306.67		2,968.28
Mason City & Ft. Dodge	1,997.67	15,111.78	22,403.58
Minneapolis & St. Louis	9,739.82	45,268.98	68,184.76
Muscatine North & South	1,795.87	5,900.21	4,793.48
Omaha & St. Louis†	3,291.64	8,987.41	13,248.88
Tabor & Northern		1,971.96	1,507.60
Union Pacific			
Wabash	7,285.49	52,544.54	53,020.13
Waterloo & Cedar Falls R. T. Co.**	1,812.62	2,296.17	
Willmar & Sioux Falls	5,214.69	11,506.16	27,581.45
Winona & Western§	180.00	584.27	978.08
Wisconsin, Minn. & Pacific		2,674.80	2,840.37
NARROW GAUGE ROADS.			
Burlington & Northwestern	1,888.11	4,627.49	3,596.60
Burlington & Western	2,602.59	11,965.96	15,494.91
Total	\$ 431,218.84	\$ 3,119,067.19	\$ 3,517,487.36

*New line †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

EXPENSES—IOWA—CONTINUED.

TRANSPORTATION.

Water supply, for locomotives.	Oil, tallow and waste for locomotives.	Other supplies for locomotives.	Train service.	Train supplies and expenses.	Switchmen, flagmen and watchmen.	Telegraph expense.
\$ 72.00	\$ 80.52		\$ 688.40		\$ 480.00	
1,278.61	708.84	410.18	12,054.85	8,958.29	4,910.78	4,118.64
88.16	66.80	2.60	808.00	178.09		190.06
21,420.27		18,268.80	174,082.18	12,116.05	75,000.47	52,127.30
34,191.58	22,688.18	15,188.50	552,275.88	108,171.64	298,555.66	18,268.28
28,810.88	11,960.58	10,858.42	392,458.98	101,750.62	122,850.16	88,598.28
44,682.54	30,600.69	18,082.57	640,485.06	111,155.88	327,816.77	165,571.42
94.98	99.24	44.82	1,788.73	215.42	842.81	400.88
179.40	146.18	26.75	2,781.49	894.75	1,258.43	475.18
148.79		115.97	985.00	86.78		90.90
56.28	49.29		590.88			
1,181.18	207.69	87.67	171.43	426.28	8,944.67	5,845.21
18,488.96	14,960.87	6,565.82	211,760.85	60,077.17	77,005.25	49,807.22
50.21	65.58	25.81	605.98	111.62	97.57	169.98
2,874.10	881.15	8,123.18	9,841.28	896.00	20,896.15	
8,271.84	5,400.90	6,618.07	98,246.73	18,588.01	25,945.20	25,207.50
226.92	73.04	91.80	1,805.68	182.60		684.16
	109.20		1,281.87			
	240.00		6,415.75	179.49		
877.02		1,108.51	11,442.26	981.96	675.26	8,484.06
1,894.66	1,626.63	715.11	29,518.69	6,745.27	9,189.19	11,057.15
385.02	847.20	7.00	1,782.80	53.42	1,257.10	1,409.08
860.68	360.08	196.12	5,867.70	929.98	1,389.52	1,568.77
20.18	66.88	49.91	500.45	12.86		46.00
4,474.90	2,102.75	1,274.05	35,896.08	8,046.00	9,704.85	11,845.81
2,384.00	538.18	355.88	10,943.81	230.89		
1.00	23.26		9,520.96	1,164.08	407.64	2,285.78
20.00	147.18		988.01	83.68	88.80	51.55
			2,115.35	182.96	242.60	654.85
444.96	91.23	47.70	2,224.61	444.05	726.45	1,124.90
1,486.28	847.68	107.70	8,782.06	2,128.28	1,861.50	1,970.73
\$ 178,768.25	\$ 98,508.55	\$ 82,804.98	\$ 2,106,079.00	\$ 429,861.01	\$ 980,554.78	\$ 504,944.56

a Including oil, tallow and waste.

TABLE No. 26—OPERATING

RAILROADS.	COND. CTING			
	Station service.	Station supplies	Switching charges—balance.	Car mileage—balance.
Ames & College.....		\$ 141.08		
Atchison, Topeka & Santa Fe.....	\$ 10,889.79	844.55		\$ 8,968.75
Burlington, Cedar Rapids & Northern.....				
Chicago, Burlington & Quincy.....				
Chicago, Iowa & Dakota.....	1,198.84	205.25		52.59
Chicago Great Western.....	188,972.80	15,280.10	\$ 74,500.40	42,858.30
Chicago, Milwaukee & St. Paul.....	602,087.12	53,675.78	72,771.76	84,580.18
Chicago, Rock Island & Pacific.....	218,987.18	28,524.84		79,974.86
Chicago & North-Western.....	560,189.54	56,785.29	96,685.51	69,942.87
Chicago, St. Paul, Minn. & Omaha.....				
Fremont, Elkhorn & Missouri Valley.....	1,849.18	178.25	78.87	98.54
St. Louis & Pacific†.....	2,718.63	123.24	843.89	1,137.91
Crooked Creek.....	690.21	11.23		61.78
Davenport, Rock Island & N. W.....	1,191.83			.56
Des Moines, Iowa Falls & Northern*.....	18,586.67	1,916.26		
Dubuque & Sioux City†.....	162,209.67	21,128.02	33,320.16	171,471.55
Stacyville Railroad†.....	480.99	57.20		327.59
Des Moines Union.....	20,567.21	985.11		
Iowa Central.....	57,759.89	6,385.84	4,007.04	40,946.97
Albia & Centerville.....	1,917.85	48.06		1,470.44
Manchester & Oneida*.....	968.72			108.56
Marshalltown & Dakota.....	1,160.00			38.14
Mason City & Ft. Dodge.....	8,001.84	821.99	182.99	864.75
Minneapolis & St. Louis.....	20,236.84	1,716.83		1,554.95
Muscatine North & South.....	3,803.21	219.77	2,185.95	1,282.41
Omaha & St. Louis†.....	3,965.91	278.13	593.06	5,000.19
Tabor & Northern.....	746.45	20.21		98.77
Union Pacific.....				
Wabash.....	51,814.96	8,941.04		5,890.95
Waterloo & Cedar Falls R. T. Co. **.....				
Willmar & Sioux Falls.....	6,684.40	1,687.75	2,453.80	
Winona & Western†.....	529.41	29.11	43.20	
Wisconsin, Minn. & Pacific.....	1,916.81	129.15	165.68	175.00
NARROW GAUGE ROADS.				
Burlington & Northwestern.....	5,580.90	487.44	9.50	191.69
Burlington & Western.....	8,917.22	693.17	20.00	893.87
Total.....	\$ 1,987,122.07	\$ 198,116.17	\$ 287,780.81	\$ 462,177.69

α Credit. *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

EXPENSES—IOWA—CONTINUED.

TRANSPORTATION.

Hire of equip- ment— balance.	Loss and damage.	Injuries to persons.	Clearing wrecks.	Operating marine equipment.	Advertising.
	\$ 2,730.41	\$ 1,498.79	\$ 288.24		\$ 1,088.27
	61.87				
	21,235.50	87,205.10	6,124.50		17,000.26
	67,890.48	77,411.24	10,968.92		31,850.28
a 3,823.02	55,622.48	56,655.81	1,225.74		38,421.87
589.12	78,587.48	122,949.77	10,222.04	798.04	50,554.58
36	155.27	142.49	7.29		65.69
1,574.28	280.79	2,668.11	175.57		94.98
	268.08		15.40		8.00
5.00	74.59				
1,140.27	4,524.88	596.50	56.68		6.78
	44,468.00	30,380.10	1,980.16		12,578.28
	91.77	119.21	5.19		25.29
		399.00			
9,945.49	20,015.44	44,244.27	4,714.80		5,038.85
	2,700.48	62.50	146.91		
	15.77				
	1,419.56	2,699.48			42.49
	5,029.09	2,056.17	745.65		798.51
	191.70				78.00
408.58	1,579.58	1,531.12	488.85		65.32
223.77	67.07				10.00
1,115.50	9,712.22	2,277.94			2,281.84
	41.70	1,658.65			677.42
1,479.08	2,894.18	2,016.72	246.80		63.10
a 8.00	44.08	8.22			
438.65	180.64	200.00			
	389.87	589.49	1.32		328.42
	1,080.62	220.48	180.94		250.91
\$ 12,194.28	\$ 315,865.45	\$ 387,291.11	\$ 37,480.50	\$ 798.04	\$ 161,205.67

TABLE No. 27—OPERATING

RAILROADS.	CONDUCTING	
	Outside agencies.	Commissions.
Ames & College		
Atchison, Topeka & Santa Fe	\$ 8,787.15	\$ 102.41
Burlington, Cedar Rapids & Northern		
Chicago, Burlington & Quincy		
Chicago, Iowa & Dakota	18.81	
Chicago Great Western	40,198.27	
Chicago, Milwaukee & St. Paul	184,776.94	
Chicago, Rock Island & Pacific	118,182.87	
Chicago & North-Western	181,818.89	147,898.18
Chicago, St. Paul, Minneapolis & Omaha		
Fremont, Elkhorn & Missouri Valley	299.18	547.94
Sioux City & Pacific†	548.54	152.16
Colfax Northern		
Crooked Creek		
Davenport, Rock Island & Northwestern		
Des Moines, Iowa Falls & Northern*		
Dubuque & Sioux City†	47,558.98	547.61
Stacyville Railroad †	125.10	1.20
Des Moines Union		
Iowa Central	9,028.39	2,079.94
Albia & Centerville		44.75
Manchester & Oneida*		
Marshalltown & Dakota		
Mason City & Ft. Dodge	1,059.52	
Minneapolis & St. Louis	5,641.96	133.23
Muscatine North & South		
Omaha & St. Louis†	1,849.70	
Tabor & Northern	1.00	
Union Pacific		
Wabash	10,615.37	
Waterloo & Cedar Falls R. T. Co.**		
Willmar & Sioux Falls	3,327.52	13.91
Winona & Western§		
Wisconsin, Minn. & Pacific	122.90	
NARROW GAUGE ROADS.		
Burlington & Northwestern	847.02	
Burlington & Western	942.96	
Total ...	\$ 507,681.02	\$ 151,021.38

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

EXPENSES—IOWA—CONTINUED.

TRANSPORTATION.

Stock yards and elevators.	Rent for tracks yards and terminals.	Rents of buildings and other property.	Stationery and printing.	Other expenses.	Total.
		\$ 222.91	\$ 824.18	\$ 142.52	\$ 8,685.46
				607.72	96,988.54
					1,487,196.87
					6,979.19
4,231.40	87,980.55		10,790.70	15,178.41	1,568,256.44
18,400.62	98,766.09	12,628.37	45,890.10	54,923.28	4,247,218.68
977.80	23,015.24	22,230.49	82,248.71	54,851.27	2,490,894.02
	28,610.02	6,384.60	45,787.34		4,655,071.64
					259,982.84
	188.06	46.48	110.94		12,781.20
		81.06	172.47		24,897.58
4.80			153.60	115.47	6,493.24
			167.44	253.96	9,915.69
	10,047.60	916.65	242.86	1.60	69,768.98
					1,755,419.90
	72,449.35		29,985.29	17,895.96	3,973.40
			104.88	4.18	88,192.60
	653.21	324.82	827.12		758,204.84
		60.00	10,741.55	1,653.10	13,887.48
			188.20		5,759.84
					12,353.88
				80.63	73,251.20
		.48	8,760.11	7,999.57	228,490.60
		18.84	490.56	70.04	25,887.85
	2,226.52	294.88	567.24	29.60	54,290.71
7.80	5.00		18.75	8.75	4,793.10
		681.81	3,646.95	10,961.62	261,211.01
				4,964.62	22,594.38
	28,848.80		640.55	63.50	105,741.38
	119.50		35.60	10.66	3,085.88
				935.07	12,536.51
	6,923.97		612.41	45.65	31,088.21
	1,102.08		984.78	49.50	60,465.87
\$ 18,622.22	\$ 800,785.94	\$ 48,825.84	\$ 186,873.15	\$ 108,424.89	\$ 18,942,027.11

a Credit.

TABLE No. 28—OPERATING

RAILROADS.	Salaries of general officers.		Salaries of clerks and attendants.	
Ames & College.....				
Atchison, Topeka & Santa Fe.....	\$	1,945.02	\$	2,620.45
Burlington, Cedar Rapids & Northern.....				
Chicago, Burlington & Quincy.....				
Chicago, Iowa & Dakota.....				
Chicago Great Western.....		43,010.30		53,110.99
Chicago, Milwaukee & St. Paul.....		69,780.19		72,808.08
Chicago, Rock Island & Pacific.....			^a	101,973.64
Chicago & North-Western.....		42,208.80		98,636.59
Chicago, St. Paul, Minn. & Omaha.....				
Fremont, Elkhorn & Mo. Valley.....		268.84		392.59
Sioux City & Pacific [†]		383.78		682.30
Colfax Northern.....		2,400.00		141.95
Crooked Creek.....				
Davenport, Rock Island & Northwestern.....		8,457.44		2,921.52
Des Moines, Iowa Falls & Northern [*]				
Dubuque & Sioux City [†]		18,654.81		22,736.52
Stacyville Railroad [†]		58.06		70.59
Des Moines Union.....		3,200.10		1,798.09
Iowa Central.....		38,696.59		20,264.45
Albia & Centerville.....				600.00
Manchester & Orinda [*]		1,077.42		
Marshalltown & Dakota.....				
Mason City & Ft. Dodge.....		2,600.00		1,428.59
Minneapolis & St. Louis.....		10,745.22		6,565.59
Muscatine North & South.....		3,965.00		485.09
Omaha & St. Louis [†]		1,185.46		1,596.06
Tabor & Northern.....		2,199.95		
Union Pacific.....				
Wabash.....		1,557.84		1,281.14
Waterloo & Cedar Falls R. T. Co. ^{**}		1,294.97		
Willmar & Sioux Falls.....		809.16		2,368.04
Winona & Western [§]		58.00		60.59
Wisconsin, Minn. & Pacific.....		60.00		
NARROW GAUGE ROADS.				
Burlington & Northwestern.....		2,278.70		1,396.47
Burlington & Western.....		2,941.80		1,932.17
Total.....	\$	254,762.25	\$	401,852.14

^aIncluding salaries of general officers. ^{*}New line. [†]For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. [†]For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. [§]For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. [†]Operated under lease by the Illinois Central Railroad Company. ^{**}Operated principally by electricity.

EXPENSES—IOWA—CONTINUED.

GENERAL EXPENSES.					
General office expenses and supplies.	Insurance.	Law expen- ses.	Stationery and print- ing, Gen- eral office.	Other expen- ses.	Total.
\$ 235.23	\$ 40.25 595.16	\$ 870.02	\$ 82.90 468.96	\$ 948.09	\$ 73.15 7,079.18 117,559.72
18,717.20	9,700.50	18,880.55	6,747.05	77,490.90	235,087.80
8,525.09	41,597.90	15,526.41	9,880.29	26,765.05	244,092.56
6,715.94	7,822.77	24,174.55	11,983.92	23,490.55	175,071.87
27,260.03	1,998.92	35,898.10	5,775.59	23,712.92	256,480.95
47.97		104.65	6.53	40.62	14,728.20
81.00		1,072.18	1,959.98	1,453.25	890.75
79.17	80.75	12.68	27.33	213.55	6,212.49
9.35		226.50			2,955.41
655.64	187.63	439.98	494.81	246.12	285.85
10,022.13	13,737.15	10,144.11	3,159.53	9,087.11	8,400.09
57.71	38.83	53.70	9.84	55.19	87,511.86
3,257.16		450.00		892.20	810.18
3,780.61	3,159.00	6,810.20	5,685.87	7,684.59	9,627.86
	10.00	116.10	83.60	2.00	86,061.31
					811.70
					1,077.42
912.72	2,511.75	98.75	828.50	8.22	7,888.83
521.94	1,624.45	2,902.25	819.02	2,610.86	25,669.25
	122.95		18.10	115.41	4,696.46
324.02	605.27	204.77	69.43	231.28	4,167.29
32.50	21.00		68.09	203.32	2,524.86
16.79	1,281.20	2,747.21	932.90	1,117.44	8,864.52
	423.76	5 0.00	71.50	1,228.70	3,589.58
302.05	681.86	855.77	897.81	16.29	5,431.59
42.71	25.11		21.86	22.21	224.89
	88.75	40.00	25.00	21.81	235.56
493.71	582.06	10.95	131.73	8.25	4,836.87
746.27	511.82	312.67	157.98	8.25	6,634.96
\$ 82,835.57	\$ 86,710.39	\$ 123,025.25	\$ 49,287.07	\$ 177,626.76	\$ 1,808,834.96

TABLE No. 29—OPERATING

RAILROADS.	Maintenance of way and structures.
Ames & College.....	\$ 1,764.96
Atenison, Topeka & Santa Fe.....	80,923.25
Burlington, Cedar Rapids & Northern.....	1,142,784.72
Chicago, Burlington & Quincy.....	
Chicago, Iowa & Dakota.....	6,350.00
Chicago Great Western.....	487,672.35
Chicago, Milwaukee & St. Paul.....	2,708,706.48
Chicago, Rock Island & Pacific.....	1,315,934.20
Chicago & North-Western.....	1,629,182.62
Chicago, St. Paul, Minneapolis & Omaha.....	139,878.28
Fremont, Elkhorn & Missouri Valley.....	7,384.26
Sioux City & Pacific [†]	1,258.31
Colfax Northern.....	1,333.77
Crooked Creek.....	7,419.85
Davenport, Rock Island & Northwestern.....	20,939.35
Des Moines, Iowa Falls & Northern [*]	
Dubuque & Sioux City.....	732,476.53
Stacyville Railroad.....	2,900.18
Des Moines Union.....	39,125.19
Iowa Central.....	404,512.45
Albia & Centerville.....	42,150.88
Manchester & Oneida [*]	1,200.95
Marshalltown & Dakota.....	
Mason City & Ft. Dodge.....	44,005.91
Minneapolis & St. Louis.....	123,266.60
Muscatine North & South.....	8,687.21
Omaha & St. Louis [†]	18,193.50
Tabor & Northern.....	3,595.71
Union Pacific.....	
Wabash.....	227,284.98
Waterloo & Cedar Falls R. T. Co. ^{**}	4,908.40
Willmar & Sioux Falls.....	92,647.67
Winona & Western [§]	2,393.40
Wisconsin, Minn. & Pacific.....	7,380.01
NARROW GAUGE ROADS.	
Burlington & Northwestern.....	21,518.26
Burlington & Western.....	44,761.84
Total.....	\$ 9,445,100.06

^aCredit. ^{*}New line. [†]For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. [‡]For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. [§]For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ^{||}Operated under lease by the Illinois Central Railroad Company. ^{**}Operated principally by electricity.

EXPENSES—IOWA—CONTINUED.

RECAPITULATION OF EXPENSES.				
Maintenance of equipment.	Conducting transportation	General expenses.	Grand total.	Percentage of expenses to earnings—Iowa.
\$ 511.82	\$ 8,695.46	\$ 73.15	\$ 6,045.89	66.25
41,579.01	98,988.54	7,076.18	174,171.98	62.40
396,187.71	1,437,195.37	117,566.72	3,092,724.82	62.23
2,252.29	6,979.19	238,657.30	5,459,898.56	65.49
408,872.57	1,568,253.44	244,602.56	15,582.17	79.58
959,970.11	4,247,218.06	175,071.37	2,698,458.06	73.16
739,761.20	2,430,394.02	235,490.96	8,218,587.83	71.73
1,235,658.13	4,655,071.54	14,723.20	4,658,761.89	59.90
74,278.13	259,982.84	800.75	7,755,408.24	65.25
3,498.32	12,731.30	6,212.49	48,817.45	55.24
3,064.90	24,737.39	2,965.41	24,489.53	32.67
236.59	6,433.24	235.85	28,543.29	43.10
1,748.81	9,915.09	8,400.09	10,959.01	51.57
6,973.41	69,763.93	87,511.36	19,969.70	70.43
663,531.66	1,755,419.90	810.13	109,081.78	60.53
1,444.65	3,973.40	9,827.36	8,283,989.45	75.90
24,431.15	88,192.60	86,081.81	8,823.41	187.85
274,972.84	758,304.54	811.70	161,378.80	76.93
3,104.29	13,387.48	1,077.42	1,533,710.94	82.58
573.21	5,759.84	7,838.83	54,954.80	170.75
21,782.43	73,254.20	25,639.25	8,411.42	66.91
72,145.09	233,490.60	4,636.43	12,356.33	88.23
6,374.64	25,887.35	4,167.29	146,931.42	57.45
15,139.51	54,290.71	2,524.86	454,531.54	67.81
1,055.25	4,733.10	8,864.52	45,635.06	98.88
121,785.59	261,211.01	3,599.53	91,781.01	11.65
6,498.33	22,504.89	5,481.59	11,658.92	64.95
22,096.74	106,761.83	224.89	619,099.05	102.11
608.90	3,065.38	235.56	86,085.64	57.02
2,700.99	12,536.51	4,836.87	225,137.33	85.94
4,790.49	31,033.21	6,634.36	6,236.52	72.95
16,883.89	60,465.37	62,183.88	22,553.07	66.81
\$ 5,113,723.90	\$ 18,841,927.12	\$ 1,303,334.36	\$ 39,668,582.60	60.77

TABLE No. 30—OPERATING

RAILROADS.	MAINTENANCE OF WAY			
	Repairs of roadway.	Renewals of rails.	Renewals of ties.	Repairs and renewals of bridges and culverts.
Ames & College.....	\$ 326.12			\$ 1,331.52
Atchison, Topeka & Santa Fe.....	2,063,158.52	\$ 165,330.33	\$ 372,759.22	309,224.65
Burlington, Cedar Rapids & Northern.....	819,098.08	47,532.06	197,425.62	223,452.80
Chicago, Burlington & Quincy.....	3,620,811.62	253,430.24	1,370,972.33	1,083,087.46
Chicago, Iowa & Dakota.....	2,379.81		1,733.14	1,616.83
Chicago Great Western.....	566,517.95	44,708.24	149,020.83	74,510.40
Chicago, Milwaukee and St. Paul.....	3,508,981.80	64,337.08	841,204.41	970,733.18
Chicago Rock Island & Pacific.....	1,906,235.08	906,634.03	349,536.65	606,149.93
Chicago & North-Western.....	3,441,398.04	240,540.81	654,202.23	735,352.73
Chicago, St. Paul, Minneapolis & Omaha.....	919,633.33	295,098.81	237,075.11	271,206.09
Fremont, Elkhorn & Missouri Valley.....	453,801.51	59,885.00	139,873.27	170,670.55
St. Louis City & Pacific.....	853.06	a 183.23	617.66	196.38
Colfax Northern.....	815.91		b 172.34	329.37
Crooked Creek.....	4,047.43	1,414.57	1,407.87	162.34
Davenport, Rock Island & North-Western.....	21,764.93		126.85	4,823.07
Des Moines, Iowa Falls & Northern*.....				
Dubuque & Sioux City.....	434,140.51	48,953.78	62,075.03	87,991.15
Stacyville Railroad.....	1,751.22	104.38	375.89	236.44
Des Moines Union.....	13,759.60	9,623.00	5,375.00	1,935.09
Iowa Central.....	243,023.35	18,336.75	98,843.59	100,484.07
Albia & Centerville.....	5,167.42	22.83	4,900.35	51,234.16
Manchester & Oneida*.....	1,200.95			
Marshalltown & Dakota.....				
Mason City & Ft. Dodge.....	22,692.24	35.62	10,451.33	6,250.75
Minneapolis & St. Louis.....	380,081.20	22,071.37	82,231.68	46,210.09
Muscatine North & South.....	5,500.47		1,854.15	873.77
Omaha & St. Louis†.....	17,067.11	818.22	9,636.98	6,736.33
Tabor & Northern.....	1,333.12		1,527.55	65.89
Union Pacific.....				
Wabash.....	1,368,012.15	242,088.06	503,994.77	314,983.69
Waterloo & Cedar Falls R. T. Co.**.....	2,824.91		51.56	142.34
Willmar & Sioux Falls.....	137,651.81	619.32	24,545.63	108,932.73
Winona & Western.....	8,643.86		2,380.74	2,315.60
Wisconsin, Minn. & Pacific.....	43,106.87	150.05	14,923.96	12,063.11
NARROW GAUGE ROADS.				
Burlington & Northwestern.....	11,551.49	1,033.23	3,597.48	1,693.39
Burlington & Western.....	19,804.69	566.89	8,706.37	6,117.72
Total.....	\$ 19,878,227.54	\$ 2,403,969.44	\$ 5,672,674.11	\$ 5,156,213.57

a Credit. b Including "Renewals of rails." *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

EXPENSES—ENTIRE LINE—CONTINUED.

AND STRUCTURES.

Repairs and renewals of fence, road crossings and cattle guards.	Repairs and renewals of buildings and fixtures	Repairs and renewals of docks and wharves.	Repairs and renewals of telegraph.	Stationery and printing.	Other expenses.	Total.
\$ 47.25	\$ 26.82			\$ 53.75		\$ 1,764.96
66,161.97	481,058.27	113.00	85,843.82	1,428.11		3,514,572.96
29,008.78	184,168.28		10,684.54	847.44		1,262,210.55
224,824.11	963,189.77	9,689.67	74,877.18	2,518.25	\$ 680.84	7,578,890.92
256.18	355.81		8.67			6,850.69
25,864.68	69,463.92		22,254.68	10,795.20	7,964.00	969,122.88
254,407.48	919,148.20	29,485.00	41,253.67	2,487.40	2,475,000.00	9,694,183.22
125,400.58	808,051.74		39,794.46	8,584.80	1,185.60	4,696,602.87
272,519.08	665,117.79	67,604.69	20,002.79	28,747.53		6,153,528.24
47,682.08	244,047.96	1,838.71	14,261.98	810.10		2,051,001.12
35,554.24	73,709.68		6,470.87	1,198.11		944,153.18
27.12	81.43		151.25	34.84		1,546.24
1.50	14.75					1,838.77
188.38	139.26					7,419.85
653.66	1,452.74		239.81	10.75		29,070.83
21,610.57	81,500.55		4,751.54	1,957.01	4,734.02	748,999.51
91.10	254.77		22.55	11.18	23.65	2,900.18
2,427.26	3,621.18				1,861.15	39,125.19
25,781.12	50,155.50		5,594.67	640.96	91.98	514,587.41
434.91	549.70		223.25		8.22	42,650.88
						1,200.95
1,599.21	2,655.51		246.15		275.05	44,005.91
20,796.24	101,280.83		2,027.43	501.45	270.47	666,080.28
880.72	28.52		49.58			8,687.21
1,425.81	2,443.83		849.99	18.53		39,632.10
163.77	672.67		1.25		31.25	8,595.71
102,940.72	351,125.40	17,480.59	50,847.05	2,065.19	185,224.77	3,091,722.87
	145.86				843.13	4,008.40
5,040.80	18,684.98		1,118.04	245.63		236,843.94
79.36	402.68		142.00	8.00		11,981.99
1,881.12	3,562.66		53.69		1,571.59	81,736.05
558.46	3,092.16		16.06	8.98	2.50	21,518.26
2,787.68	6,712.91		51.53	11.60	2.50	44,761.84
\$ 1,281,295.86	\$ 5,009,510.97	\$ 126,146.66	\$ 861,832.96	\$ 60,839.70	\$ 2,629,790.22	\$ 42,555,090.80

TABLE No. 31—OPERATING EXPENSES—

RAILROADS.	MAINTENANCE		
	Superintend- ence.	Repairs and renewals of locomotives.	Repairs and renewals of passenger cars.
Ame ^a & College.....		\$ 141.05	\$ 370.77
Atchison, Topeka & Santa Fe.....	\$ 169,698.48	2,210,799.72	894,755.27
Burlington, Cedar Rapids & Northern.....	30,818.90	155,281.57	48,087.15
Chicago, Burlington & Quincy.....	869,291.83	2,536,404.76	711,282.56
Chicago, Iowa & Dakota.....		2,045.13	16.21
Chicago Great Western.....	14,519.07	330,334.78	76,401.08
Chicago, Milwaukee & St. Paul.....	93,858.01	957,527.57	528,301.62
Chicago, Rock Island & Pacific.....	67,902.22	919,551.97	381,978.42
Chicago & North-Western.....	342,505.14	1,816,241.72	512,577.42
Chicago, St. Paul, Minn. & Omaha.....	71,261.13	334,545.98	136,180.32
Fremont, Elkhorn & Mo. Valley.....	29,000.43	188,599.51	38,385.79
Sioux City & Pacific.....	720.59	2,416.84	2 199.62
Colfax Northern.....		184.84	5.25
Crooked Creek.....		850.72	
Davenport, Rock Island & Northwestern.....		5,770.25	54.57
Des Moines, Iowa Fall & Northern*.....			
Dubuque & Sioux City.....	9,549.68	228,916.45	79,629.23
Stacyville Railroad.....	48.21	606.53	152.90
Des Moines Union.....	2,500.00	9,654.62	
Iowa Central.....	9,879.20	156,655.21	26 445.61
Albia & Centerville.....		1,643.45	273.91
Manchester & Oneida*.....		425.11	55.00
Marshalltown & Dakota.....			
Mason City & Ft. Dodge.....		9,646.28	2,526.75
Minneapolis & St. Louis.....	9,717.56	96,453.12	33,244.06
Muscatine North & South.....		5,864.09	438.15
Omaha & St. Louis.....	1,102.15	8,615.74	8,189.30
Tabor & Northern.....		596.31	432.12
Union Pacific.....			
Wabash.....	188,501.41	1,071,008.08	520,572.21
Waterloo, Cedar Falls R. T. Co**.....			5,894.86
Willmar & Sioux Falls.....	2,820.19	35,424.74	6,967.53
Winona & Western.....	500.00	1,164.73	475.09
Wisconsin, Minn. & Pacific.....		15,257.21	4,202.68
NARROW GAUGE ROADS.			
Burlington & Northwestern.....	304.45	1,224.21	673.10
Burlington & Western.....	951.52	10,545.49	821.71
Total.....	\$ 1,354,784.67	\$ 11,249,799.51	\$ 5,483,421.89

a Credit. *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

ENTIRE LINE—CONTINUED.

OF EQUIPMENT.

Repairs and renewals of freight cars.	Repairs and renewals of work cars.	Repairs and renewals of marine equipment.	Repairs and renewals of shop ma- chinery and tools.	Stationery and print- ing.	Other expen- ses.	Total.
\$ 1,645,804.97	\$79,558.59		\$ 127,981.69	\$ 6,144.78	\$ 120,709.62	\$ 511.82
147,077.56	15,584.29		18,170.20	1,226.85	19,927.78	4,724,887.77
8,080,225.30	79,857.09		318,574.90	15 153.87	262,896.84	436,023.55
153.11	85.50		2.25			7,813,118.55
236,816.07			24,910.58	8,096.42	79,673.79	2,252.29
1,470,898.23	70,045.52		189,594.73	7,720.58	65,849.04	818,751.74
997,738.48	32,051.11		127,297.45	9,257.86	189,849.82	3,393,565.85
1,557,575.00	66,822.91	\$ 2,441.76	184,110.71	84,225.22	185,851.84	2,675,026.83
873,647.35	22,718.97		45,441.69	811.28	40,515.48	4,697,159.22
156,551.90	7,380.40		7,700.49	2,627.72	16,111.54	1,069,122.15
α 5,252.32	120.18		82.18	80.62	72.98	446,654.78
			7.40		99.10	α 4,892.30
947.59						236.59
3,657.85				5.20	.84	1,794.31
						9,688.21
239,435.52	7,229.07		29,908.45	1,646.07	11,234.87	697,544.84
436.05	45.27		187.09	9.29	69.25	1,644.65
1,029.17			7,518.18		3,729.18	24,431.15
113,426.30	11,496.30		19,175.73	647.83	8,652.88	346,531.28
1,156.98						8,104.29
			93.10			573.21
7,127.56			593.81		1,685.08	21,722.43
106,145.98	13,845.79		14,479.67	749.28	4,597.69	273,727.99
71.80						6,374.64
15,514.74	794.93		1,489.80	41.72	2,214.09	82,911.97
33.30			3.62			1,055.25
732,979.20	90,151.34		229,062.64	7,017.86	129,816.12	2,913,126.01
			598.47			6,498.33
37,103.14	4,870.79		419.01	250.64	581.73	88,267.77
840.36			54.79	8.90		3,044.47
7,777.98			274.79		2,519.68	30,032.14
1,630.16	88.96		407.12	11.25	251.24	4,790.49
2,708.49	147.51		352.15	14.10	542.92	16,583.89
\$ 10,968,188.42	\$501,738.25	\$ 2,441.76	\$1,254,510.09	\$ 95,700.79	\$1,091,881.33	\$29,992,006.21

TABLE No. 32—OPERATING

RAILROADS.	CONDUCTING TRANSPORTATION.		
	Superinten- dence.	Engine and roundhouse men.	Fuel for loco- motives.
Ames & College.....	\$ 800.00	\$ 661.20	\$ 1,184.74
Atchison, Topeka & Santa Fe.....	323,082.47	2,005,473.29	2,162,276.80
Burlington, Cedar Rapids & Northern.....	61,024.10	302,900.18	389,644.82
Chicago, Burlington & Quincy.....	706,806.22	3,060,814.82	3,431,153.65
Chicago, Iowa & Dakota.....	1,078.15	1,296.89	1,651.88
Chicago Great Western.....	17,745.55	547,342.26	797,494.11
Chicago, Milwaukee & St. Paul.....	495,453.08	2,720,461.73	3,249,062.28
Chicago, Rock Island & Pacific.....	277,351.91	1,606,129.81	2,065,098.18
Chicago & North-Western.....	191,476.68	3,898,495.82	3,632,863.92
Chicago, St. Paul, Minn. & Omaha.....	116,181.72	653,183.95	1,048,299.56
Fremont, Elkhorn & Mo. Valley.....	17,891.88	813,521.50	505,986.14
Sioux City & Pacific†.....	191.96	5,323.30	6,405.36
Colfax Northern.....	925.00	1,367.34	1,549.22
Crooked Creek.....	2,530.00	2,548.00	2,399.12
Davenport, Rock Island & Northwestern.....	.....	12,264.14	9,323.60
Des Moines, Iowa Falls & Northern*.....	.....	.....	.....
Dubuque & Sioux City‡.....	69,539.01	327,763.74	233,038.81
Stacyville Railroad‡.....	256.91	707.08	591.36
Des Moines Union.....	3,200.00	18,652.20	6,585.15
Iowa Central.....	37,907.01	211,982.14	205,164.85
Albia & Centerville.....	.....	2,227.78	2,145.61
Manchester & Oneida*.....	.....	1,772.35	1,370.27
Marshalltown & Dakota.....	1,806.67	.....	2,988.28
Mason City & Ft. Dodge.....	1,997.67	15,111.73	22,403.55
Minneapolis & St. Louis.....	33,604.83	167,152.21	243,383.53
Muscatine North & South.....	1,795.87	5,809.21	4,798.43
Omaha & St. Louis†.....	7,155.76	19,537.85	23,801.79
Tabor & Northern.....	.....	1,371.96	1,507.60
Union Pacific.....	.....	.....	.....
Wabash.....	167,845.62	1,390,066.28	1,198,614.02
Waterloo & Cedar Falls R. T. Co**.....	1,812.62	2,266.17	.....
Willmar & Sioux Falls.....	24,782.27	55,109.06	123,535.84
Winona & Western§.....	900.00	2,071.34	4,890.14
Wisconsin, Minn. & Pacific.....	.....	19,714.57	31,559.65
NARROW GAUGE ROADS.			
Burlington & Northwestern.....	1,888.11	4,627.49	3,506.00
Burlington & Western.....	2,602.59	11,965.86	15,494.91
Total.....	\$ 2,573,117.61	\$ 16,851,916.25	\$ 19,514,883.29

* New line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. † Operated under lease by the Illinois Central Railroad Company. ** Operated principally by electricity. a Including oil, tallow and waste.

EXPENSES—ENTIRE LINE—CONTINUED.

CONDUCTING TRANSPORTATION.						
Water sup- ply for loco- motives.	Oil, tallow and waste for locomotives.	Other supplies for loco- motives.	Train service.	Train supplies and expen- ses.	Switchmen, watchmen, and flagmen.	Telegraph ex- penses.
72.00	80.82		\$ 688.40		\$ 490.00	
145,295.65	80,548.70	40,605.85	1,869,969.16	419,297.50	558,038.09	467,459.09
18,181.75	10,815.01	4,766.60	216,163.55	47,810.19	71,734.69	90,236.04
230,700.14	118,847.11	55,869.19	2,076,403.32	716,759.24	1,218,961.27	628,061.58
88.16	66.80	2.59	863.00	178.09		190.06
40,892.53		34,515.51	843,064.36	24,861.09	150,801.94	108,426.42
153,817.56	79,308.36	53,200.75	1,935,064.18	879,017.66	1,069,637.82	291,762.91
128,781.70	42,896.62	37,165.47	1,171,797.04	596,173.32	576,205.73	239,576.60
163,663.41	115,590.74	68,110.14	2,419,152.75	419,842.82	1,290,290.21	625,373.75
33,501.66	18,845.73	12,045.16	472,593.39	93,797.99	183,870.89	129,201.88
12,187.68	12,693.58	5,730.69	223,703.90	27,548.88	48,767.57	51,186.58
232.43	195.07	85.71	8,713.08	532.30	1,673.21	684.82
143.79		a 115.97	955.00	86.78		90.99
53.23	49.29		590.33			
1,659.85	238.84	121.71	233.00	591.74	12,417.96	7,420.81
18,759.15	15,320.28	6,708.99	215,081.73	60,688.86	77,211.11	50,238.69
50.21	65.58	25.31	605.93	111.62	57.57	169.96
2,874.10	891.15	3,125.18	9,341.23	896.00	20,896.15	
11,015.19	6,918.89	8,800.76	123,976.88	17,045.05	32,922.70	32,905.76
229.92	73.04	91.80	1,805.68	182.60		694.16
	109.20		1,231.87			
	240.00		6,415.75	179.49		
877.02		a 1,108.51	11,442.26	961.96	675.26	3,484.66
7,442.72	5,892.60	2,657.81	109,232.13	26,118.69	61,208.44	35,392.85
365.02	847.20	7.00	1,762.60	58.42	1,257.10	1,409.02
1,849.34	847.96	419.84	11,647.19	2,021.71	3,020.70	3,410.87
20.13	66.86	49.91	500.45	12.85		46.00
92,253.48	53,801.15	24,351.59	904,863.88	101,417.16	387,166.40	243,701.13
			10,942.81	230.89		
6,337.60	2,473.22	1,357.97	42,081.13	5,657.08	6,697.45	16,130.85
5.00	116.82		1,815.05	268.42	194.01	257.73
227.37		a 1,685.85	28,503.90	1,477.88	2,695.72	7,276.10
444.96	91.23	47.70	2,224.61	444.05	726.45	1,124.90
1,435.23	847.53	107.70	8,732.06	2,128.23	1,891.50	1,370.73
\$ 1,048,453.04	\$ 593,737.50	\$ 368,276.26	\$ 11,726,479.50	\$ 2,776,296.04	\$ 5,688,425.98	\$ 3,087,232.95

TABLE No. 33—OPERATING EXPENSES—

RAILROADS.	CONDUCTING			
	Station service.	Station supplies.	Switching charges—balance.	Car mileage—balance.
Ames & College.....		\$ 141.08		
Atchison, Topeka & Santa Fe..	\$ 1,174,975.97	95,971.07		\$ 450,904.80
Burlington, C. R. & Northern.	210,409.46	21,988.79		
Chicago, Burlington & Quincy.	2,085,684.47	196,885.00	\$ 76,705.91	868,014.75
Chicago, Iowa & Dakota	1,198.84	205.25		52.89
Chicago Great Western.....	877,945.00	80,457.21	149,020.82	92,712.67
Chicago, Milwaukee & St. P..	2,109,555.42	188,072.05	254,981.64	121,068.88
Chicago, R. I. & Pacific.....	946,887.11	189,638.57		290,422.33
Chicago & North-Western.....	2,115,871.46	214,292.80	864,998.45	264,178.64
Chicago, St. P., Minn. & O..	442,597.88	37,573.53		
Fremont, Elkhorn & Mo. V..	172,506.09	22,710.99	9,880.71	12,848.90
Sioux City & Pacific.....	8,629.12	184.52	1,125.85	1,585.75
Colfax Northern.....	630.21	11.23		61.76
Crooked Creek.....	1,191.88			35
Davenport, R. I. & N.-W	25,817.65	2,660.36		
Des Moines, I. F. & Northern*.				
Dubuque & Sioux City.....	164,900.31	21,441.47	36,348.07	172,617.04
Stacyville Railroad.....	490.99	57.20		327.39
Des Moines Union.....	20,597.21	988.11		
Iowa Central.....	88,226.28	7,783.39	54,021.84	62,735.27
Albia & Centerville.....	1,917.35	48.06		1,470.44
Manchester & Onida*.....	983.72			108.98
Marshalltown & Dakota.....	1,190.00			86.14
Mason City & Ft. Dodge.....	8,001.34	821.93	182.89	864.75
Minneapolis & St. Louis.....	105,171.59	8,966.96		
Muscatine North & South.....	8,808.21	219.77	2,185.95	1,252.41
Omaha & St. Louis.....	8,084.60	604.60	1,234.98	10,899.60
Tabor & Northern.....	746.45	20.21		98.77
Union Pacific.....				
Wabash.....	1,379,123.09	78,802.05		460,627.68
Waterloo & C. F. R. T. Co.**				
Willmar & Sioux Falls.....	83,970.09	14,565.40	8,692.07	
Winona & Western.....	2,647.05	145.55	216.00	
Wisconsin, Minn. & Pacific.....	21,297.60	1,454.98	1,840.83	1,872.66
**NARROW GAUGE ROADS.				
Burlington & Northwestern....	5,530.90	437.44	9.50	191.62
Burlington & Western.....	8,917.22	638.17	20.00	5 6 37
Total.....	\$ 11,524,374.56	\$ 1,102,874.80	\$ 955,960.46	\$ 2,305,120.73

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity. αCredit.

ENTIRE LINE—CONTINUED.

TRANSPORTATION.

Hire of equip- ment—balance.	Loss and damage.	Injuries to per- sons.	Clearing wrecks.	Operating marine equip- ment.	Advertising.
	\$ 810,274.10	\$ 170,817.15	\$ 82,755.00		\$ 117,985.62
	24,811.11	82,712.12	1,768.07		26,751.99
α 18,899.72	290,457.52	248,840.92	89,538.02		208,326.81
	61.87				
	44,706.27	74,510.40	20,248.82		84,296.54
	286,125.48	271,237.72	88,323.87		111,596.75
α 15,360.81	232,492.48	237,817.90	5,761.19		141,919.00
2,223.12	277,755.74	464,881.07	88,609.30	\$ 8,014.22	190,947.89
	42,851.06	46,038.14	9,548.51		21,257.65
72.01	19,862.66	18,218.21	932.70		8,846.49
2,101.52	374.88	3,595.05	234.88		126.72
	263.08		15.40		3.00
5.00	74.59				
1,533.05	6,281.17	550.46	81.47		9.42
	44,968.87	31,003.89	2,008.58		12,716.84
	91.77	119.21	5.19		25.29
		829.00			
12,250.99	25,079.88	44,887.99	5,745.06		6,193.89
	2,700.43	62.50	143.91		
	15.77				
	1,419.56	2,699.43			42.42
	16,668.59	16,506.89	2,866.88		8,561.43
	191.70				76.00
1,007.79	3,433.88	3,366.76	942.07	142.02	2,964.14
223.77	67.07				10.00
20,372.40	151,700.88	209,153.90		60,153.69	78,416.94
	41.70	1,651.65			677.42
6,114.73	20,883.06	11,868.72	1,614.45		868.56
α 15.00	220.14	16.10			
5,485.06	1,996.97	2,283.19			
	889.37	539.49	1.32		823.42
	1,090.02	220.43	130.94		250.91
\$ 17,665.91	\$ 1,746,916.52	\$ 1,862,984.84	\$ 201,277.10	\$ 63,909.98	\$ 922,159.74

TABLE No. 34—OPERATING EXPENSES—

RAILROADS.	CONDUCTING	
	Outside agen- cies.	Commissions.
Ames & College.....		
Atchison, Topeka & Santa Fe.....	\$ 424,676.06	\$ 11,637.84
Burlington, Cedar Rapids & Northern.....	7,725.66	1,533.74
Chicago, Burlington & Quincy.....	579,121.06	
Chicago, Iowa & Dakota.....	18.31	
Chicago Great Western.....	82,548.82	
Chicago, Milwaukee & St. Paul.....	472,255.26	
Chicago, Rock Island & Pacific.....	428,548.10	
Chicago & North-Western.....	465,967.90	556,782.28
Chicago, St. Paul, Minneapolis & Omaha.....	106,795.20	870.64
Fremont, Elkhorn & Missouri Valley.....	30,581.69	70,046.89
Sioux City & Pacific.....	729.69	206.09
Colfax Northern.....		
Crooked Creek.....		
Davenport, Rock Island & Northwestern.....		
Des Moines, Iowa Falls & Northern*.....		
Dubuque & Sioux City.....	48,244.50	554.20
Stacyville Railroad.....	125.10	1.20
Des Moines Union.....		
Iowa Central.....	18,297.38	1,843.48
Albia & Centerville.....		44.75
Manchester & Oneida*.....		
Marshalltown & Dakota.....		
Mason City & St. Dodge.....	1,068.52	
Minneapolis & St. Louis.....	27,192.49	392.00
Muscatine North & South.....		
Omaha & St. Louis.....		
Tabor & Northern.....	1.00	
Union Pacific.....		
Wabash.....	455,506.90	7,222.86
Waterloo & Cedar Falls R. T. Co**.....		
Willmar & Sioux Falls.....	15,292.78	65.21
Winona & Western§.....		
Wisconsin, Minnesota & Pacific.....	1,229.14	
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	847.02	
Burlington & Western.....	942.96	
Total.....	\$3,172,685.81	\$650,708.87

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ENTIRE LINE—CONTINUED.

TRANSPORTATION.

Stock yards and elevators.	Rents for tracks, yards and terminals.	Rents for buildings and other property.	Stationery and printing.	Other expenses.	Total conducting transportation.
	\$ 251,985.06	\$ 25,881.08	\$ 98,651.18	\$ 142.52	\$ 8,695.46
	4,713.42	4,854.00	25,056.82	69,058.58	10,982,451.51
	480,064.89		180,603.11	11,702.69	1,597,498.80
			42	15,213.15	16,969,370.00
\$ 8,462.85	402,631.34		21,590.41	31,273.97	6,972.19
46,953.81	327,941.98	44,280.45	160,757.18	122,966.07	8,432,983.99
7,235.36	426,947.21	140,855.62	118,877.62	129,060.20	14,881,635.19
	108,061.85	24,115.08	165,425.34		9,811,472.81
41,319.51	111,228.24	16,599.57	52,817.45		17,582,500.88
	23,405.81	5,986.53	14,184.57		8,722,919.88
		108.21	280.24		1,627,813.50
4.80			158.60	115.47	33,155.61
	13,949.19	1,272.59	167.44	258.98	6,433.24
			337.17	5.00	9,915.69
	72,449.35		30,557.02	17,418.62	96,854.00
			104.88	4.13	1,779,568.56
			827.12		8,973.40
	26,732.84	428.15	18,622.90	7,943.77	88,192.60
		60.00			1,043,898.31
			168.20		13,337.48
					5,759.84
					12,356.83
	47,451.09	18.58	14,848.74	80.68	73,254.20
		18.84	58,535.72	58,535.72	992,191.67
	4,840.28	510.61	480.56	79.04	25,887.85
7.60	5.00		1,233.15	64.36	117,958.80
			18.75	8.75	4,788.10
	188,184.95	20,807.64	99,524.90	110,323.19	7,733,059.17
				4,964.62	22,594.88
	60,670.65	1.00	2,979.77	242.89	454,440.85
	597.50		178.02	53.32	15,178.69
9.00		868.56		8,723.00	140,130.61
	6,923.97		612.41	45.65	31,088.21
	1,102.08		984.78	49.50	60,465.87
\$ 108,962.98	\$ 2,559,786.00	\$ 236,011.41	\$ 969,336.20	\$ 583,783.80	\$ 93,580,251.82

TABLE No. 35—OPERATING EXPENSES—

RAILROADS.	GENERAL.	
	Salaries of general officers.	Salaries of clerks and attendants.
Ames & College.....		
Atchison, Topeka & Santa Fe.....	\$ 221,188.88	\$ 297,778.47
Burlington, Cedar Rapids & Northern.....	41,445.85	53,077.00
Chicago, Burlington & Quincy.....	857,172.95	478,040.59
Chicago, Iowa & Dakota.....		
Chicago Great Western.....	84,998.80	120,221.98
Chicago, Milwaukee & St. Paul.....	244,499.62	255,108.81
Chicago, Rock Island & Pacific.....	α 374,981.42	
Chicago & North-Western.....	159,425.34	372,556.65
Chicago, St. Paul, Minneapolis & Omaha.....	84,599.98	70,872.42
Fremont, Elkhorn & Missouri Valley.....	84,810.53	50,196.20
Sioux City & Pacific†.....	445.57	910.81
Colfax Northern.....	2,400.00	141.95
Crooked Creek.....		
Davenport, Rock Island & Northwestern.....	4,800.00	4,055.97
Des Moines, Iowa Falls & Northern*.....		
Dubuque & Sioux City†.....	18,973.01	23,124.82
Stacyville Railroad†.....	53.08	70.80
Des Moines Union.....	3,200.00	1,798.00
Iowa Central.....	51,280.77	26,843.71
Albia & Centerville.....		600.00
Manchester & Oneida*.....	1,077.42	
Marshalltown & Dakota.....		
Mason City & St. Dodge.....	2,600.00	1,428.99
Minneapolis & St. Louis.....	51,609.88	31,490.45
Muscatine North & South.....	8,995.00	435.00
Omaha & St. Louis†.....	2,438.40	3,469.70
Tabor & Northern.....	2,199.85	
Union Pacific.....		
Wabash.....	47,878.28	36,148.89
Waterloo & Cedar Falls R. T. Co.**.....	1,294.97	
Willmar & Sioux Falls.....	8,828.52	11,087.78
Winona & Western†.....	265.00	302.50
Wisconsin, Minn. & Pacific.....	620.88	
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	2,278.70	1,896.47
Burlington & Western.....	2,941.80	1,962.17
Total.....	\$ 1,806,191.97	\$ 1,846,094.23

α Including salaries of clerks and attendants. *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

ENTIRE LINE—CONTINUED.

EXPENSES.

General office expenses and supplies.	Insurance.	Law expenses.	Stationery and printing— general office	Other expenses.	Total general expenses.
\$ 28,736.09	\$ 40.25	\$ 98,983.60	\$ 82.90	\$ 107,805.17	\$ 73.15
6,824.24	96,696.01	11,706.84	53,290.85	8,859.67	872,291.55
108,765.13	8,485.00	176,191.18	4,493.16	96,983.15	129,841.76
	165,429.00		85,477.85		1,410,066.80
37,634.39	19,408.87	37,769.03	18,494.01	151,690.95	465,503.06
29,965.67	145,052.19	54,402.29	34,654.15	96,784.84	857,397.07
24,630.75	31,896.97	98,562.48	44,171.80	85,953.75	690,136.67
102,962.86	7,550.04	135,589.41	21,814.77	89,565.19	887,464.26
13,440.86	18,964.90	5,298.71	9,815.69	18,463.42	215,955.96
6,132.78		18,380.84	841.48	5,193.90	110,055.68
79.17		2,232.20	2,616.89	1,980.00	8,293.10
108.13		12.68	27.38	218.58	2,955.41
9.35	80.75	226.50			235.85
910.23	260.50	606.60	659.18	841.69	11,694.17
10,223.77	13,970.21	10,465.77	3,213.45	9,285.41	99,211.14
87.71	58.83	58.70	9.84	36.19	310.18
3,257.16		450.00		892.20	9,627.86
5,005.40	3,600.00	8,898.54	7,339.46	10,092.55	113,014.43
	10.00	116.10	83.60	2.00	811.70
					1,077.42
912.72	2,511.75	98.75	323.50	8.22	7,888.63
2,522.58	7,779.73	11,779.17	4,015.88	12,754.23	121,971.46
	122.95		18.10	115.41	4,696.46
704.40	1,317.98	445.15	157.95	502.79	9,059.87
32.50	21.00		66.09	203.32	2,524.86
406.96	43,233.67	37,420.98	27,590.87	34,599.63	279,517.28
	423.76	570.60	71.50	1,223.76	8,589.53
1,436.64	2,720.70	5,508.11	1,842.05	79.51	29,483.31
213.55	125.58		106.79	111.05	1,124.42
22.87	981.66	446.69	203.80	242.12	2,521.99
493.71	532.06	10.95	131.78	3.25	4,396.87
716.27	511.32	312.67	157.88	8.25	6,634.86
\$ 379,223.89	\$ 539,068.70	\$ 761,499.49	\$ 265,964.50	\$ 720,184.65	\$ 6,518,803.43

TABLE No. 36—OPERATING

RAILROADS.	Maintenance of way and structures.
Ames & College.....	\$ 1,764.69
Atchison, Topeka & Santa Fe.....	3,514,572.96
Burlington, Cedar Rapids & Northern.....	1,262,210.55
Chicago, Burlington & Quincy.....	7,578,880.92
Chicago, Iowa & Dakota.....	6,850.06
Chicago Great Western.....	969,122.83
Chicago, Milwaukee & St. Paul.....	9,691,150.22
Chicago, Rock Island & Pacific.....	4,668,602.37
Chicago & North-Western.....	6,158,526.24
Chicago, St. Paul, Minneapolis & Omaha	2,051,001.12
Fremont, Elkhorn & Missouri Valley.....	944,163.18
Sioux City & Pacific.....	1,546.24
Colfax Northern.....	1,393.77
Crooked Creek.....	7,419.86
Davenport, Rock Island & Northwestern.....	29,070.83
Des Moines, Iowa Falls & Northern*.....	
Dubuque & Sioux City.....	748,869.51
Stacyville Railroad.....	2,900.18
Des Moines Union.....	34,125.19
Iowa Central.....	544,537.41
Albia & Centerville.....	43,650.43
Manchester & Oneida*.....	1,200.96
Marshalltown & Dakota.....	
Mason City & Ft. Dodge.....	44,005.91
Minneapolis & St. Louis.....	665,060.23
Muscataine North & South.....	8,687.21
Omaha & St. Louis.....	89,632.10
Tabor & Northern.....	3,595.71
Union Pacific.....	
Wabash.....	3,091,722.37
Waterloo & Cedar Falls R. T. Co.**.....	4,008.40
Willmar & Sioux Falls.....	293,843.94
Winona & Western.....	11,981.99
Wisconsin, Minnesota & Pacific.....	81,736.05
NARROW GAUGE ROADS.	
Burlington & Northwestern.....	21,518.26
Burlington & Western.....	44,761.84
Total.....	\$ 42,555,090.30

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

EXPENSES—ENTIRE LINE—CONTINUED.

RECAPITULATION OF EXPENSES.				
Maintenance of equipment.	Conducting transportation.	General expenses.	Grand total.	Percentage of expenses to earnings.
\$ 511.82	\$ 8,695.46	\$ 78.15	\$ 6,045.89	66.00
4,724,867.77	10,982,451.51	873,291.55	20,044,208.78	53.48
493,023.55	1,567,498.80	129,841.78	8,415,574.66	62.98
7,313,118.55	16,969,870.90	1,410,069.80	33,271,490.17	62.96
2,252.29	6,979.19	.....	15,582.17	79.58
813,751.74	3,432,938.99	465,508.08	5,697,821.59	75.88
3,895,595.36	14,881,685.19	857,867.07	28,796,783.88	63.18
2,675,024.88	9,811,472.81	660,136.67	17,818,238.18	62.10
4,697,156.22	17,562,500.88	869,464.26	29,292,650.55	61.96
1,089,122.15	3,732,819.68	2,565.96	7,078,968.91	60.06
446,656.73	1,627,818.50	110,055.68	3,128,679.14	66.21
4,892.30	38,155.61	3,293.10	38,192.65	50.33
236.59	6,433.24	2,955.41	10,969.01	51.57
1,793.31	9,915.69	235.85	19,889.70	70.43
9,698.21	96,854.00	11,684.17	147,246.71	60.50
.....
667,544.84	1,779,568.56	89,211.14	3,264,698.55	76.57
1,644.65	3,973.40	310.18	8,828.41	187.35
21,431.15	88,192.00	9,627.36	161,876.30	76.48
346,581.28	1,048,398.81	113,014.43	2,052,591.43	80.62
3,104.29	13,387.48	811.70	59,954.80	170.73
573.21	5,759.84	1,077.42	8,611.42	67.99
.....
21,732.48	73,254.20	7,898.88	12,356.83	33.23
273,727.99	992,191.67	121,971.46	146,981.42	57.45
6,374.64	26,887.35	4,696.46	2,048,951.83	59.60
32,911.97	117,968.80	9,059.37	45,636.66	93.88
1,055.25	4,733.10	2,524.86	199,561.74	91.65
.....
2,013,126.01	7,733,059.17	279,517.23	11,959.92	64.98
6,493.33	22,594.89	279,517.23	14,017,424.88	73.57
83,267.77	456,440.85	8,589.58	89,685.64	57.02
3,044.47	15,178.09	26,489.81	859,035.87	54.85
30,682.14	140,180.61	1,124.42	81,827.57	71.05
.....
4,790.49	31,068.21	2,521.99	254,420.79	58.50
16,533.89	60,465.87	4,896.87	62,183.83	57.86
.....
.....
\$ 29,992,006.21	\$ 98,880,251.82	\$ 6,818,808.43	\$ 172,196,151.76	70.10

a Credit

TABLE Nos. 37 AND 38—

RAILROADS.	ILLINOIS.		
	Amount.	Miles of road.	Per mile.
Ames & College.....			
Atchison, Topeka & Santa Fe.....	\$ 110,124.64	233.42	\$ 388.56
Burlington, Cedar Rapids & Northern.....			
Chicago, Burlington & Quincy.....	474,254.17	1,406.17	337.50
Chicago, Iowa & Dakota.....			
Chicago Great Western.....	88,042.44	153.87	559.69
Chicago, Milwaukee & St. Paul.....	148,854.56	347.27	428.64
Chicago, Rock Island & Pacific.....	159,044.40	236.51	672.46
Chicago & North-Western.....	271,214.90	676.95	400.64
Chicago, St. Paul, Minneapolis & Omaha.....			
Fremont, Elkhorn & Missouri Valley.....			
Sioux City & Pacific.....			
Colfax Northern.....			
Crooked Creek.....			
Davenport, Rock Island & Northwestern.....	5,415.75	12.25	442.10
Des Moines, Iowa Falls & Northern*.....			
Dubuque & Sioux City†.....			
Stacyville Railroad†.....			
Des Moines Union.....			
Iowa Central.....	16,091.90	89.20	180.40
Albia & Centerville.....			
Manchester & Oneida*.....			
Marshalltown & Dakota.....			
Mason City & Ft. Dodge.....			
Minneapolis & St. Louis.....			
Muscatine North & South.....			
Omaha & St. Louis†.....			
Tabor & Northern.....			
Union Pacific.....			
Wabash.....	239,556.18	744.90	321.59
Willmar & Sioux Falls.....			
Winona & Western§.....			
Wisconsin, Minn. & Pacific.....			
NARROW GAUGE ROADS.			
Burlington & Northwestern.....			
Burlington & Western.....			
Total.....	\$1,507,597.94	3,949.54	\$ 381.71

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company.

TAXES.

[illegible]

TABLE No. 39—

RAILROADS.	NEBRASKA.			IOWA.		
	Amount.	Miles of road.	Per Mile.	Amount.	Miles of road.	Per mile.
Ames & College				\$ 802.07	1.98	\$ 15.29
Atchison, Topeka & Santa Fe				9,532.32	19.86	482.50
Burlington, Cedar Rapids & Northern				154,419.04	997.61	154.73
Chicago, Burlington & Quincy	\$ 458,547.54	2,418.02	189.64	225,900.55	1,248.56	180.93
Chicago, Iowa & Dakota				1,173.94	26.40	44.47
Chicago Great Western				79,416.09	462.23	171.79
Chicago, Milwaukee & St. Paul	1,486.97			297,028.03	1,794.91	148.77
Chicago, Rock Island & Pacific	52,738.74	250.44	210.88	240,812.97	1,178.33	203.94
Chicago & North-Western	3,461.52	26.95	128.47	273,982.90	1,551.77	179.79
Chicago, St. Paul, Minn. & Omaha	49,595.57	274.57	180.68	28,767.88	102.06	281.91
Fremont, Elkhorn & Missouri Valley	165,612.56	1,012.14	163.68	501.89	4.82	104.02
Sioux City & Pacific [†]				5,711.74	80.47	70.98
Colfax Northern				52.25	6.00	8.71
Crooked Creek				1,662.92	17.61	94.90
Davenport, Rock Island & Northwestern				3,994.00	84.43	116.00
Des Moines, Iowa Falls & Northern [*]				a 124,965.59	704.65	176.49
Dubuque & Sioux City				a 563.66	7.93	71.08
Stacyville Railroad				18,639.15	4.00	8,408.79
Des Moines Union				63,158.16	413.43	152.77
Iowa Central				1,891.95	24.44	77.41
Albia & Centerville						
Manchester & Oneida [*]						
Marshalltown & Dakota						
Mason City & Ft. Dodge				10,865.71	99.80	107.19
Minneapolis & St. Louis				28,773.59	211.15	196.27
Muscatine North & South				2,648.31	28.67	92.37
Omaha & St. Louis. †						
Tabor & Northern				896.95	8.79	45.15
Union Pacific				20,522.43	2.46	8,842.45
Wabash				25,550.00	218.80	116.77
Waterloo & Cedar Falls R. T. Co.**				214.11	40.00	5.35
Willmar & Sioux Falls	15,863.44	129.16	122.82	11,156.11	76.70	145.45
Winona & Western [§]						
Wisconsin, Minn. & Pacific				1,191.04	23.50	26.40
NARROW GAUGE ROADS.						
Burlington & Northwestern				2,948.08	38.73	76.12
Burlington & Western				4,068.17	70.70	57.33
Total	\$ 747,286.14	4,111.28	181.07	\$ 1,609,751.90	9,500.78	169.43

a Federal tax included. *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

TAXES—CONTINUED.

ALL OTHER STATES.			OTHER TAXES.			TOTAL TAXES.		
Amount.	Miles of road.	Per mile.	Amount.	Miles of road.	Per mile.	Amount.	Miles of road.	Per mile.
\$ 1,212,364.91	4,227.22	286.77				\$ 802.67	1.99	15.29
7,465.41	82.74	90.58				1,400,429.50	4,801.18	291.69
166,866.72	1,463.29	116.17	\$ 54,889.58	7,794.08	7.04	170,650.56	1,252.31	136.26
			25.00	23.40	.96	1,614,572.16	7,794.08	207.15
11,736.20						1,198.94	26.40	45.42
132,065.26	1,501.20	92.64	48,568.45	6,613.85	7.96	211,885.68	846.18	249.68
368,565.30	2,021.88	182.20	40,271.26	8,974.82	10.18	1,400,161.21	6,608.85	212.02
166,762.56	1,286.40	131.19	50,954.20	5,961.28	8.56	981,320.88	8,974.32	234.83
10,771.69	88.20	122.18				1,419,865.51	5,961.28	238.68
35,325.75	318.28	110.99	8,754.41	1,885.22	2.81	485,900.88	1,590.08	274.15
			2,087.71	107.42	19.48	205,194.11	1,335.22	158.68
						7,792.45	107.42	72.61
						52.26	6.00	8.71
						1,662.92	17.61	94.99
						9,409.75	46.68	201.71
a 2,614.92	26.35	99.24						
						126,960.51	781.00	178.71
						568.66	7.93	71.06
						18,689.15	4.00	8,409.79
						79,952.44	514.63	155.86
						1,891.95	24.44	77.41
3,000.00	40.08	74.85	8,708.48	641.84	5.77	10,865.71	99.80	107.19
						122,345.69	641.84	180.62
						2,648.51	28.67	92.87
261,163.82	597.80	379.10				896.95	8.79	45.15
10,682.76	98.64	107.84	1,153.88	488.41	2.65	20,522.43	2.46	c8342.45
						646,126.12	2,138.60	288.64
						214.11	40.00	5.85
						61,874.09	486.73	141.68
						2,579.22	120.75	26.21
						2,948.08	98.73	76.12
						4,058.17	70.70	57.88
\$ 2,419,710.39	11,737.01	206.50	\$ 205,425.87	26,867.77	7.64	\$ 8,907,453.07	89,255.19	228.19

c Iowa only.

TABLE No. 40—CURRENT

CASH AND CURRENT ASSETS AVAILABLE FOR		
RAILROADS.	Cash.	Bills receivable.
Ames & College		
Atchison, Topeka & Santa Fe.....	\$ 19,995,996.02	\$ 500,998.25
Burlington, Cedar Rapids & Northern.....	888,783.98	
Chicago, Burlington & Quincy.....	8,111,097.48	816,962.00
Chicago, Iowa & Dakota.....		
Chicago Great Western.....	576,201.45	
Chicago, Milwaukee & St. Paul.....	15,550,561.26	
Chicago, Rock Island & Pacific.....	14,087,518.88	168,722.29
Chicago & North-Western.....	4,970,281.20	180,562.44
Chicago, St. Paul, Minn. & Omaha.....	785,901.42	1,048.27
Fremont, Elkhorn & Missouri Valley.....		
Sioux City & Pacific.....		
Colfax Northern.....	1,918.71	
Crooked Creek.....		
Davenport, Rock Island & Northwestern.....	4,892.86	
Des Moines, Iowa Falls & Northern*.....		
Dubuque & Sioux City.....		810.00
Stacyville Railroad.....		
Des Moines Union.....	4,040.88	28,653.72
Iowa Central.....	178,840.96	600,000.00
Albia & Centerville.....	6,842.17	
Manchester & Oneida*.....	4,281.58	
Marshalltown & Dakota.....		
Mason City & Ft. Dodge.....		
Minneapolis & St. Louis.....	807,966.18	150,000.00
Muscatine North & South.....	15,884.88	
Omaha & St. Louis.....		
Tabor & Northern.....	1,851.79	
Union Pacific.....		
Wabash.....	1,128,740.87	
Waterloo & Cedar Falls R. T. Co.**.....	1,180.49	
Willmar & Sioux Falls.....	48,555.75	
Winona & Western.....	23,587.88	73,166.00
Wisconsin, Minn. & Pacific.....		
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	2,112.60	
Burlington & Western.....	16,050.81	50.00
Total.....	\$ 66,211,858.90	\$ 2,080,918.96

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

ASSETS AND LIABILITIES.

PAYMENT OF CURRENT LIABILITIES.

Due from agents.	Net traffic Freight balance due from other companies.	Due from solvent companies and individuals.	Other cash assets excluding mate- rials and sup- plies.	Balance current liabilities.	Total.
\$ 298,017.06		\$ 5,869,988.69			\$ 26,208,685.06
134,162.98		36,443.92			559,890.28
8,319.01	\$ 136,827.50	4,095,748.11	\$ 45,958.29		12,709,404.89
204,238.83		500,755.64		\$ 654,890.82	1,996,696.74
663,186.06		281,118.68	862,191.55		16,827,007.55
1,024,285.06		1,873,209.51	235,211.10		16,888,946.83
2,440,358.66		117,261.46	420,978.65		8,129,442.41
309,065.12	631,074.81			813,998.89	2,601,118.01
				4,820.00	4,820.00
1,117.22	138.00	2.64		14,308.28	17,474.85
774.20	86.07	8,488.01			4,848.28
344.20	24.39	68,728.07			78,984.52
		180,078.70	248.82		181,127.62
				16,980.87	16,980.87
71,448.70		123,707.70		48,472.89	76,166.49
1,071.32		819.01		25,199.87	1,004,193.78
				24,137.86	32,889.96
					4,281.58
		2,010.46	180,865.64	400,568.41	538,439.51
115,678.06	102,812.51		11,888.22	11,422.47	699,797.48
608.68		9,461.11		76,741.25	102,190.82
828.61				85,624.06	86,299.43
294,437.07	991,282.64		76,744.96	1,688,655.38	4,084,811.47
239.07		4,762.78		68,594.01	74,776.80
	22,848.82			447,790.06	519,194.68
2.81	259.50	7,121.28		192,514.59	296,002.20
			76,698.82	85,855.29	162,554.11
772.27		155,548.48		108,424.04	269,852.84
3,085.66		8,487.72		882,772.80	905,896.48
\$ 5,582,010.07	\$ 1,984,805.74	\$ 12,887,546.82	\$ 1,880,776.05	\$ 5,540,718.59	\$ 94,998,625.40

TABLE No. 41—CURRENT ASSETS

RAILROADS.	CURRENT LIABILITIES TO AND			
	Loans and bills payable	Audited vouchers and accounts.	Wages and salaries.	Net traffic balance due other com- panies.
Ames & College.....				
Atchison, Topeka & Santa Fe.....		\$ 2,808,450.00	\$1,102,808.27	\$ 43,188.88
Burlington, Cedar Rapids & Northern.....		125,124.10	220,714.85	4,068.00
Chicago, Burlington & Quincy.....		4,880,850.88	1,788,969.72	
Chicago, Iowa & Dakota.....				
Chicago Great Western.....		1,581,189.88	870,248.19	37,565.24
Chicago, Milwaukee & St. Paul.....		1,485,464.16	1,908,492.10	80,120.98
Chicago, Rock Island & Pacific.....		1,688,968.55	916,820.70	202,085.85
Chicago & North-Western.....		1,549,413.31	1,881,182.43	447,967.81
Chicago, St. Paul, Minn. & Omaha.....		612,969.88	405,257.89	72,255.69
Fremont, Elkhorn & Mo. Valley.....				
St. Louis & Pacific.....				
Colfax Northern.....	\$ 10,239.00			1,226.08
Crooked Creek.....		1,767.13		
Davenport, Rock Island & N. W.....		29,708.14	9,025.67	
Des Moines, Iowa Falls & Nor. *.....				
Dubuque & Sioux City.....		916.88		
Stacyville Railroad.....		16,890.67		
Des Moines Union.....	38,289.85	24,088.37	11,563.14	
Iowa Central.....		174,901.97	98,843.98	1,015.09
Albia & Centerville.....		23,546.35	946.03	1,200.00
Manchester & Oneida*.....				
Marshalltown & Dakota.....				
Mason City & Ft. Dodge.....		420,705.80		
Minneapolis & St. Louis.....		185,757.06	99,321.84	
Muscatine North & South.....	4,000.00	2,701.06	1,512.90	15,226.86
Omaha & St. Louis.....				
Tabor & Northern.....	36,067.21		612.90	1,068.77
Union Pacific.....				
Wabash.....	367,290.40	1,961,166.16	622,899.49	114,201.62
Waterloo & Cedar Falls R. T. Co. **.....	50,979.90	18,503.27	4,568.09	727.04
Willmar & Sioux Falls.....		482,588.49	85,006.14	
Winona & Western.....	290,680.75	2,802.87	2,923.98	
Wisconsin, Minn. & Pacific.....				92,954.11
NARROW GAUGE ROADS.				
Burlington & Northwestern.....		22,877.64	5,961.53	1,075.17
Burlington & Western.....	80,000.00	161,713.38	10,902.87	5,074.28
Total.....	\$824,487.11	\$ 17,681,379.44	\$9,557,553.21	\$ 1,068,894.87

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

AND LIABILITIES—CONTINUED.

INCLUDING JUNE 30, 1902.

Dividends not called for.	Matured interest coupons unpaid.	Rents due July 1, 1902.	Miscellaneous	Balance—Cash assets.	Totals.	Materials and supplies on hand.
\$ 406.50	\$ 197,110.00			\$22,002,177.08	\$26,208,685.02	\$ 1,617,605.88
8,629.65	6,447.17		\$ 68,746.01	138,902.15	569,890.28	502,007.09
	2,184,767.00		89,708.47	4,261,464.22	12,709,404.89	8,546,087.08
			58,592.98		1,995,595.74	1,142,147.26
38,142.50	2,874,745.00		887,718.14	10,498,042.86	16,827,007.55	8,996,818.06
6,995.00	862,688.52	\$ 6,000.00	2,210,888.50	18,796,009.09	16,888,946.88	10,754,479.22
982,587.00	82,625.75	16,964.48	458,477.87	1,674,897.84	8,129,442.41	2,891,161.18
	4,820.00				2,601,118.01	945,028.28
			9.77		4,820.00	
				2,591.15	17,474.85	2,000.00
				35,250.71	4,348.28	1,265.40
2,842.05	8,255.00			174,618.79	73,984.52	12,144.48
					181,127.52	
					16,990.67	
	18,970.00		842.13		76,166.49	23,472.89
			13,666.90	697,818.88	1,004,196.73	251,729.07
			1,832.89		82,869.86	
				8,061.53	4,231.53	250.00
	82,200.00		80,534.21		538,459.51	
	27,262.50		887,426.08		699,767.43	224,802.84
	78,750.00				102,190.82	1,782.11
	555.55	5.00			88,299.43	898.96
105,000.00	190,169.00		684,614.80		4,064,811.47	1,259,890.18
	1,600.00				74,776.80	
					519,194.63	45,198.45
			244.60		296,602.20	9,209.99
69,600.00					162,554.11	
	237,428.00				266,852.84	18,805.27
699,706.00					945,396.48	
\$1,104,099.70	\$7,112,149.49	\$22,969.48	\$4,840,827.75	\$53,276,754.40	\$94,968,625.40	\$18,740,768.04

TABLE No. 42—MILEAGE—

RAILROADS.	Total mileage operated, including yards, tracks and sidings.	New line constructed during year.	MILES OPERATED—		
			LINE REPRESENT- ED BY CAPITAL STOCK		Lines of propri- etary com- panies.
			Main line.	Branches and spurs.	
Ames & College.....	2.06	.....	1.98	.....	.....
Atchison, Topeka & Santa Fe.....	6,107.48	29.54	2,067.70	2,183.45	.....
Burlington, Cedar Rapids & Northern.....	1,516.78	18.85	296.55	810.69	688.98
Chicago, Burlington & Quincy.....	10,245.11	244.57	828.10	6,945.93	.....
Chicago, Iowa & Dakota.....	29.57	.....	26.40	.....	.....
Chicago Great Western.....	1,203.76	1.33	761.37	84.81	.....
Chicago, Milwaukee & St. Paul.....	8,881.42	125.93	66,591.08	.....	.....
Chicago, Rock Island & Pacific.....	5,091.19	250.72	500.21	2,718.08	64.74
Chicago & North-Western.....	8,869.52	567.99	2,413.40	8,384.21	61.88
Chicago, St. Paul, Minneapolis & Omaha.....	2,120.66	34.15	1,524.24	.....	12.50
Fremont, Elkhorn & Missouri Valley.....	1,529.30	4.94	627.68	675.77	.....
Sioux City & Pacific.....	.....	.....	.....	.....	.....
Colfax Northern.....	7.00	1.00	6.00	.....	.....
Crooked Creek.....	17.61	.....	17.61	.....	.....
Davenport, Rock Island & Northwestern.....	67.11	9.40	46.98	.....	.....
Des Moines, Iowa Falls & Northern*.....	.....	.....	85.00	.....	.....
Dubuque & Sioux City.....	912.98	.....	326.58	404.42	.....
Stacyville Railroad.....	9.80	.....	7.98	.....	.....
Des Moines Union.....	18.00	.....	4.00	.....	.....
Iowa Central.....	677.02	.....	875.42	127.21	.....
Albia & Centerville.....	27.58	.....	24.44	.....	.....
Manchester & Oneida*.....	8.00	.....	8.00	.....	.....
Marshalltown & Dakota.....	21.00	.....	21.00	.....	.....
Mason City & Ft. Dodge.....	111.27	9.90	108.50	4.77	.....
Minneapolis & St. Louis.....	788.84	2.89	259.90	371.83	.....
Muscatine North & South.....	31.62	.....	28.67	.....	.....
Omaha & St. Louis.....	.....	.....	.....	.....	.....
Tabor & Northern.....	9.79	.....	8.79	.....	.....
Union Pacific.....	.....	.....	.....	.....	.....
Wabash.....	8,115.40	.....	1,883.50	58.10	.....
Waterloo & Cedar Falls R. T. Co**.....	40.00	15.00	40.00	.....	.....
Willmar & Sioux Falls.....	485.67	1.08	304.25	.....	129.16
Winona & Western.....	134.78	.....	120.75	.....	.....
Wisconsin, Minn. & Pacific.....	274.04	.....	241.45	8.00	.....
NARROW GAUGE ROADS.					
Burlington & Northwestern.....	52.50	.....	88.78	.....	.....
Burlington & Western.....	109.69	.....	70.70	.....	.....
Total.....	52,568.54	1,819.12	20,217.56	17,237.85	957.28

* New line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶ Operated under lease by the Illinois Central Railroad Company. ** Operated principally by electricity. a Including branches and spurs.

ENTIRE LINE.

SINGLE TRACK.						MILES OWNED.				
Lines operated under lease.	Lines operated under con- tracts.	New lines con- structed dur- ing year.	Total mileage excluding trackage rights.	Line operated under track- age rights.	LINES REPRESENT- ED BY CAPT' L&N E.		New line con- structed dur- ing year.	Total mileage.	Miles of iron.	Miles of steel.
					Main line.	Branches and spurs.				
.....	1.98	.....	1.98	.....	.....	1.97	.....	2.06
.....	29.54	4,801.18	42.48	2,037.70	2,133.48	29.54	4,801.18	80.07	4,741.06
.....	18.85	1,299.22	11.83	299.55	310.69	18.85	610.24	.....	610.24
.....	129.08	7,794.08	177.10	838.10	6,935.98	129.08	7,794.08	158.60	7,685.48
.....	26.40	.....	26.40	.....	.....	26.40	.....	26.40
.....	1.83	846.18	85.88	761.87	84.81	.....	846.18	.....	850.58
.....	11.90	6,591.08	163.07	6,591.08	.....	11.90	6,591.08	200.68	6,390.40
352.64	155.84	3,686.27	838.06	500.21	2,718.08	91.10	3,218.89	11.47	3,207.42
.....	60.02	344.73	5,919.51	10.75	2,413.40	3,415.98	344.73	5,829.38	181.88	5,648.05
.....	28.22	1,536.74	69.59	1,524.24	.....	28.22	1,524.24	58.88	1,65.41
81.77	2.92	1,385.22	80.54	627.68	675.77	2.92	1,308.45	.....	1,308.45
.....	6.00	.....	6.00	.....	.....	6.00	.....	6.00
.....	17.61	.....	17.61	.....	.....	17.61	.....	17.61
.....	46.68	2.23	46.68	.....	.....	46.68	.....	46.68
.....	85.00	.....	85.00	.....	.....	85.00	.....	85.00
.....	731.00	.....	823.58	404.42	.....	731.00	.....	731.00
.....	7.98	.....	7.98	.....	.....	7.98	.....	7.98
.....	4.00	.....	4.00	.....	.....	4.00	.....	4.00
.....	37.00	.....	539.68	18.80	375.42	127.21	.....	502.68	9.76	492.87
.....	24.44	.....	24.44	.....	.....	24.44	.....	24.44
.....	8.00	.....	8.00	.....	.....	8.00	.....	8.00
.....	21.00	.....	21.00	.....	.....	21.00	.....	21.00
.....	111.27	.....	111.27	.....	.....	111.27	1.19	111.08
.....	631.73	10.11	259.90	371.83	.....	631.73	1.46	640.38
.....	28.67	.....	28.67	.....	.....	28.67	.....	.....
.....	8.79	.....	8.79	.....	.....	8.79	.....	.....
.....
110.40	2,047.00	436.20	1,868.50	59.90	.....	1,943.40	.....	1,943.40
.....	40.00	.....	40.00	.....	15.00	40.00	.....	40.00
.....	438.41	8.82	304.15	.....	.....	304.25	.....	308.25
.....	120.75	.....	120.75	.....	.....	120.75	.....	120.75
.....	244.45	.....	244.45	.....	.....	244.45	.....	244.45
.....	88.73	13.77	88.73	.....	.....	88.73	7.59	81.14
.....	70.70	38.50	70.70	.....	.....	70.70	.....	70.70
494.81	97.02	721.91	39,004.50	1,446.72	30,225.83	17,263.65	370.84	37,498.96	690.96	36,779.17

TABLE No. 43—

RAILROADS.	MILEAGE OWNED IN IOWA.				
	Single track.	Second track.	Third track.	Yard tracks and sidings.	Mileage owned—all tracks.
Ames & College.....	1.98			.07	2.05
Atchison, Topeka & Santa Fe.....	20.00	2.00		49.00	71.00
Burlington, Cedar Rapids & Northern.....	508.08			101.41	609.49
Chicago, Burlington & Quincy.....	1,248.56	206.73		285.86	1,740.65
Chicago, Iowa & Dakota.....	26.40			8.17	29.57
Chicago Great Western.....	462.23			91.76	558.99
Chicago, Milwaukee & St. Paul.....	1,798.90	28.29	.55	375.20	2,197.94
Chicago, Rock Island & Pacific.....	870.62	90.60		223.63	1,184.85
Chicago & North-Western.....	1,546.95	841.08		433.02	2,821.05
Chicago, St. Paul, Minn. & Omaha.....	74.55			21.67	96.12
Fremont, Elkhorn & Missouri Valley.....					
Sioux City & Pacific†.....					
Colfax Northern.....	6.00			1.00	7.00
Crooked Creek.....	17.61			3.28	20.89
Davenport, Rock Island & Northwestern.....	84.43	1.05		8.80	94.28
Des Moines, Iowa Falls & Northern*.....	35.00				35.00
Dubuque & Sioux City†.....	704.65	2.35	4.07	171.19	882.26
Stacyville Railroad†.....	7.93			1.57	9.50
Des Moines Union.....	4.00	2.00		12.00	18.00
Iowa Central.....	413.43			92.54	505.97
Albia & Centerville.....	24.44			3.12	27.56
Manchester & Oneida*.....	8.00				8.00
Marshalltown & Dakota.....	21.00				21.00
Mason City & Ft. Dodge.....	99.00			11.47	110.47
Minneapolis & St. Louis.....	211.15			30.46	241.61
Muscatine North & South.....	28.67			2.95	31.62
Omaha & St. Louis†.....					
Tabor & Northern.....	8.79			1.00	9.79
Union Pacific.....	2.46	1.68		23.68	27.82
Waterloo & Cedar Falls R. T. Co.**.....	40.00				40.00
Wabash.....	218.20			31.80	250.00
Willmar & Sioux Falls.....	78.70			10.88	89.58
Winona & Western†.....					
Wisconsin, Minn. & Pacific.....	23.50			2.09	25.59
NARROW GAUGE ROADS.					
Burlington & Northwestern.....	38.73			8.63	47.36
Burlington & Western.....	70.70			5.49	76.19
Total.....	9,110.59	684.73	4.62	2,120.60	10,902.56

†Deduction *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

BOARD OF RAILROAD COMMISSIONERS.

MILEAGE—IOWA.

RAILS		MILEAGE OPERATED BY ROADS MAKING REPORT.							
Miles of iron.	Miles of steel.	LINE REPRESENTED BY CAPITAL STOCK		Lines of proprietary companies.	Line operated under lease.	Line operated under contract.	New line built during year.	Total mileage excluding trackage rights.	Line operated under trackage rights.
		Main line.	Branches and spurs.						
4.00	2.05	1.98						1.98	
	97.00	19.88						19.88	
124.79	1,615.86	228.08	279.40	489.58				997.61	11.
	29.57	278.82	970.24				1.21	1,248.56	54
	558.99	380.80	71.48					482.28	8
88.10	2,109.84	1,798.90					11.90	1,798.90	48
11.47	1,182.18	318.12	582.40		805.68			1,176.17	8
60.15	2,268.90	853.12	1,193.88				98.66	1,549.85	27
24.82	74.90	74.56						74.56	5
					4.82			4.82	
	7.00	6.00						6.00	
19	20.70	17.61						17.61	
	44.28	34.48					.84	34.48	
	85.00	85.00						85.00	
5.28	877.00	828.58	878.07					704.68	
	9.80	7.98						7.98	
	18.00	4.00						4.00	
42.57	461.40	280.22	127.21			37.00		450.48	4
3.08	24.48	24.44						24.44	
	8.00	5.00						5.00	
		21.00						21.00	
1.19	110.08	97.40	2.40				9.80	99.80	
8.98	282.63	188.08	78.10					211.15	
	31.62	28.67						28.67	
4.00	5.79	8.79						8.79	
		2.46						2.46	
	40.00	40.00					15.00	40.00	
	250.00	218.20						218.20	
	87.58	78.70						78.70	2
	25.59	28.59						28.50	
13.06	84.30	88.73						88.73	13.
4.77	71.42	70.70						70.70	53.
398.18	10,911.65	5,000.14	3,648.08	489.58	810.47	87.00	181.48	9,485.22	205.

TABLE No. 44—

RAILROADS.	GENERAL OFFICERS.			OTHER OFFICERS.		
	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
Ames & College.....	4	\$ 300.00	\$.82	2	\$ 8,420.00	\$ 4.75
Atchison, Topeka & Santa Fe.....	2	5,700.00	7.92	84	84,317.20	2.96
Burlington, Cedar Rapids & Northern.....	11	41,445.85	10.32	1	750.00	4.84
Chicago, Burlington & Quincy.....	18	41,082.00	6.31	6	10,554.00	5.73
Chicago, Iowa & Dakota.....	1	750.00	4.84	15	59,108.39	10.16
Chicago Great Western.....	8	60,780.19	23.10	5	15,924.28	10.18
Chicago, Milwaukee & St. Paul.....	1	750.00	4.84	4	13,289.95	10.61
Chicago, Rock Island & Pacific.....	1	750.00	4.84	2	4,410.00	7.04
Chicago & North-Western.....	1	750.00	4.84	2	90.00	.85
Chicago, St. Paul, Minn. & Omaha.....	1	750.00	4.84	1	900.00	2.47
Fremont, Elkhorn & Mo. Valley.....	1	750.00	4.84	15	20,553.16	3.91
Sioux City & Pacific.....	1	750.00	4.84	2	4,410.00	7.04
Colfax Northern.....	1	2,400.00	6.85	1	900.00	2.47
Crooked Creek.....	3	2,580.00	2.75	1	900.00	2.47
Davenport, Rock Island & Northwestern.....	2	4,800.00	6.41	1	900.00	2.47
Des Moines, Iowa Falls & Northern*.....	6	31,551.83	7.77	1	900.00	2.47
Dubuque & Sioux City.....	12	31,551.83	7.77	1	900.00	2.47
Stacyville Railroad.....	2	3,200.00	4.36	1	900.00	2.47
Des Moines Union.....	2	3,200.00	4.36	1	900.00	2.47
Iowa Central.....	10	85,872.20	9.83	15	20,553.16	3.91
Albia & Centerville.....	2	1,800.00	3.38	1	900.00	2.47
Manchester & Oneida.....	1	1,806.67	4.31	1	900.00	2.47
Marshalltown & Dakota.....	3	6,200.00	5.66	1	720.00	2.00
Mason City & Ft. Dodge.....	9	5,160.99	1.57	14	2,850.00	56
Minneapolis & St. Louis.....	5	3,985.00	5.47	1	900.00	2.47
Muscatine North & South.....	2	2,500.00	3.90	1	900.00	2.47
Omaha & St. Louis.....	2	2,500.00	3.90	1	900.00	2.47
Tabor & Northern.....	1	4,858.47	16.60	1	1,635.15	7.57
Union Pacific.....	2	1,223.00	...	1	883.00	...
Wabash.....	1	4,858.47	16.60	1	1,635.15	7.57
Waterloo & Cedar Falls R. T. Co. **.....	2	1,223.00	...	1	883.00	...
Willmar & Sioux Falls.....	4	201.08	3.47	2	4,690.80	6.44
Winona & Western.....	2	2,016.00	6.44	3	132.53	8.01
Wisconsin, Minn. & Pacific.....	2	2,016.00	6.44	3	132.53	8.01
NARROW GAUGE ROADS.						
Burlington & Northwestern.....	2	1,584.00	5.06	8	1,531.20	3.26
Burlington & Western.....	2	2,016.00	6.44	8	1,943.80	4.15
Total.....	113	\$ 299,056.78	\$ 7.63	165	\$ 224,712.46	\$ 4.96

* New line † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶ Operated under lease by the Illinois Central Railroad Company. ** Operated principally by electricity.

EMPLOYES AND SALARIES—IOWA.

GENERAL OFFICE CLERKS			STATION AGENTS.			OTHER STATION MEN.			ENGINEERS.		
Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
10	\$ 2,522.00	\$2.37	8	\$ 2,502.00	\$2.33	12	\$ 4,783.00	\$1.57	1	\$ 661.20	\$1.81
28	52,077.00	2.04	175	97,452.55	1.76	258	95,557.15	1.32	47	64,760.40	3.77
28	52,120.00	2.00	195	112,092.00	1.53	459	204,621.00	1.33	109	142,932.00	3.30
			4	1,140.00	1.84	2	229.84	.74	215	269,523.00	3.43
			87	63,240.00	2.07	128	63,159.60	1.40	1	466.43	2.32
29	72,908.05	2.35	284	143,575.07	1.65	975	443,523.33	1.47	108	144,033.00	3.66
			152	100,924.22	2.11	814	109,020.10	1.41	425	459,015.08	3.45
29	23,221.51	2.98	245	187,864.94	1.84	542	233,035.33	1.62	142	209,940.14	4.55
			12	8,908.63	2.57	58	83,569.80	1.85	435	432,223.66	3.79
									17	22,411.53	4.21
			18	1,630.00	2.37	56	5,221.44	1.76	17	4,123.93	4.53
1	141.96	.83	1	660.00	1.81				1	840.00	2.30
			2	1,007.73	1.61				1	960.00	3.07
7	2,945.03	1.81	6	4,073.40	1.86	21	9,241.20	1.51	9	4,603.33	3.06
			5						2		
41	26,565.33	2.06	121	75,973.46	1.70	204	71,555.91	1.30	136	160,675.60	3.71
			2	930.00	1.32						
4	1,793.00	1.23				42	23,125.32	1.75	6	4,741.20	2.70
119	31,943.40	1.81	74	37,474.15	1.39	56	23,148.30	1.16	70	81,233.23	3.69
			2	1,320.00	1.81	2	210.00	.80			
			4	1,590.00	1.20	1	960.00	3.00	1	515.00	1.50
			3	1,160.00	1.63				2	1,181.00	2.50
7	1,703.39	1.44	12	4,610.00	1.49	8	425.67	1.06	4	4,815.25	3.32
109	8,136.46	2.1	20	3,737.67	1.20	39	3,465.92	.81	22	25,154.35	3.59
1	435.00	1.19	4	2,907.00	1.99	8	1,520.00	1.40	2	1,981.50	3.16
			1	600.00	1.91				1	800.00	2.55
10	3,163.24	2.63	11	7,561.73	2.07	33	16,401.03	1.66	16	20,899.72	4.10
									8	1,620.10	
9	6,015.33	1.91	11	6,390.00	1.53	2	355.45	.62	4	5,923.93	4.00
2	71.49	2.46	3	390.50	1.73	1	94.66	1.30	5	232.64	3.67
			2	1,241.00	1.70				8	3,331.84	3.66
10	2,045.12	1.81	8	3,770.25	1.51	4	1,430.00	1.14	2	2,153.70	3.45
10	2,602.33	1.63	14	5,901.35	1.35	3	1,319.35	1.94	5	6,204.25	3.36
GR	\$ 311,334.33	\$1.53	1,507	\$ 343,621.50	\$1.79	3,191	\$1,353,091.00	\$1.36	1,362	\$2,133,159.19	\$3.60

TABLE No. 45—EMPLOYES

RAILROADS.	FIREMEN.			CONDUCTORS.		
	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
Ames & College						
Atchison, Topeka & Santa Fe	54	\$ 43,784.40	\$ 2.28	1	\$ 688.40	\$ 1.73
Burlington, Cedar Rapids & Northern	118	83,008.00	2.30	21	28,885.40	2.88
Chicago, Burlington & Quincy	220	180,272.00	2.26	79	87,845.46	3.33
Chicago, Iowa & Dakota	2	298.47	1.50	169	183,836.00	3.01
Chicago Great Western	108	83,844.50	2.30	1	446.79	2.47
Chicago, Milwaukee & St. Paul	428	805,555.28	2.28	61	65,415.30	2.91
Chicago, Rock Island & Pacific	142	111,084.30	2.88	270	290,424.88	3.81
Chicago & North-Western	506	850,460.08	2.24	108	119,280.28	3.70
Chicago, St. Paul, Minneapolis & Omaha	17	18,684.48	2.57	820	818,006.90	3.40
Fremont, Elkhorn & Missouri Valley				12	12,885.27	3.43
Sioux City & Pacific	17	2,455.61	2.78			
Colfax Northern	1	540.00	1.48	7	1,402.47	3.73
Crooked Creek	1	600.00	1.92	1	600.00	1.64
Davenport, Rock Island & Northwestern	9	2,986.82	1.97	1	590.88	1.92
Des Moines, Iowa Falls & Northern*	2					
Dubuque & Sioux City†	185	93,701.56	2.16	2		
Stacyville Railroad‡				71	83,247.70	3.35
Des Moines Union	6	2,985.20	1.70			
Iowa Central	76	53,654.88	2.24	55	50,097.60	2.86
Albia & Centerville						
Manchester & Oneida*	1	750.00	2.66	1	515.00	1.50
Marshalltown & Dakota	1	555.12	1.75	1	733.18	2.31
Mason City & Ft. Dodge	4	2,950.87	2.34	4	3,559.78	2.76
Minneapolis & St. Louis	22	15,440.34	2.18	15	14,438.76	3.36
Muscatine North & South	2	1,252.00	2.52	1	900.00	2.87
Omaha & St. Louis†						
Tabor & Northern	1	500.00	1.60	1	500.00	1.60
Union Pacific						
Wabash	16	11,949.72	2.37	12	13,722.29	3.69
Waterloo & Cedar Falls R. T. Co.**	2	490.00		10	4,637.00	
Willmar & Sioux Falls	4	3,495.77	2.32	3	3,803.95	3.32
Winona & Western§	5	154.11	2.00	4	155.80	3.00
Wisconsin, Minn. & Pacific	8	1,986.60	2.15	3	2,537.20	2.98
NARROW GAUGE ROADS.						
Burlington & Northwestern	2	1,594.00	2.55	1	955.15	3.05
Burlington & Western	5	3,794.60	2.42	5	4,287.40	2.74
Total	1,965	\$1,379,798.15	\$ 2.26	1,240	\$1,280,518.19	\$ 3.03

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

AND SALARIES—IOWA—CONTINUED.

OTHER TRAINMEN.			MACHINISTS.			CARPENTERS.			OTHER SHOPMEN.		
Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
27	\$ 30,118.24	\$2.08	41	\$ 82,221.40	\$2.35	80	\$ 23,416.80	\$2.24	862	\$ 175,450.20	\$ 1.71
205	118,231.58	1.94	88	95,902.00	2.08	196	110,191.05	2.08	412	223,989.00	1.78
322	203,377.00	1.77	171	145,833.00	2.70	808	204,892.00	2.16	1,086	562,565.00	1.71
3	607.86	1.65	1	444.42	2.08				2	488.88	2.08
146	81,769.12	1.50	62	55,831.62	2.47	108	71,430.50	1.90	196	180,675.00	2.50
545	823,631.83	1.90	105	78,753.97	2.40	259	152,404.43	1.88	614	345,929.43	1.80
236	197,892.12	2.40	26	27,696.15	2.71	198	104,016.25	2.32	402	213,150.81	1.61
725	423,956.84	2.02	241	167,299.52	2.22	806	190,914.82	2.19	987	511,311.58	1.65
34	17,845.97	2.83	76	49,085.88	2.06	63	36,708.13	1.86	7	7,980.00	8.64
17	1,863.17	2.07	91	46,849.40	1.74	84	39,651.88	1.62	162	79,382.26	1.75
1	540.00	1.48	99	10,140.74	1.68	112	10,173.51	1.71	205	19,296.07	1.78
			1	508.00	2.00				1	490.00	1.54
						5	3,830.00	2.25	14	4,083.84	1.44
154	116,908.02	2.08	176	106,623.63	1.92	100	71,136.88	2.21	118	71,700.23	2.05
			80	15,817.50	2.75	15	6,327.00	2.22	40	14,040.00	1.35
116	62,330.59	1.88	170	100,097.40	2.14	69	52,234.56	2.09	169	70,422.00	1.49
			1	88.08	2.45	12	1,329.68	2.18			
2	1,153.74	1.75							1	475.00	1.50
7	3,825.73	1.97	4	2,573.67	2.56	6	2,256.57	1.69	15	5,971.89	1.40
29	18,024.02	1.92	5	3,672.64	2.57	10	6,221.64	2.86	4	2,290.18	1.63
3	1,878.00	2.00	1	900.00	2.47				1	540.00	1.43
24	15,919.23	2.18	27	17,021.88	1.97	12	8,736.64	2.34	33	17,802.63	1.73
10	4,425.00										
6	4,423.88	2.07	4	4,649.75	3.01	7	5,972.08	2.38	26	16,768.57	1.80
7	177.21	1.63	2	65.29	2.61	7	175.86	2.18	10	217.70	1.60
2	1,151.50	1.64	1	910.80	2.53	1	712.80	1.98			
1	762.05	2.43	5	3,974.40	2.54	5	3,051.11	1.95	15	8,408.69	1.79
10	5,216.75	1.67				5	3,477.40	2.22			
2,698	\$1,689,097.17	\$1.94	1,428	\$ 986,418.09	\$2.10	1,940	\$1,108,780.59	\$1.85	4,887	\$2,538,374.41	\$1.66

TABLE No. 46—EMPLOYES AND

RAILROADS,	SECTION FOREMEN.			OTHER TRACKMEN.		
	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
Ames & College	1	\$ 490.00	\$ 1.81	.....	.....	.....
Atchison, Topeka & Santa Fe	6	3,300.00	1.82	96	\$ 18,478.88	\$ 1.40
Burlington, Cedar Rapids & Northern	170	97,022.20	1.49	631	281,271.21	1.43
Chicago, Burlington & Quincy	243	125,165.00	1.41	1,248	504,786.00	1.26
Chicago, Iowa & Dakota	3	730.00	1.87	23	2,768.55	1.47
Chicago Great Western	85	48,074.00	1.55	815	426,220.57	1.43
Chicago, Milwaukee & St. Paul	278	154,566.85	1.77	1,011	368,388.31	1.26
Chicago, Rock Island & Pacific	212	123,640.27	1.90	1,183	375,158.90	1.27
Chicago & North-Western	298	164,003.72	1.77	2,082	667,329.26	1.28
Chicago, St. Paul, Minn. & Omaha	12	6,024.00	1.76	50	25,012.73	1.60
Fremont, Elkhorn & Mo. Valley	1	400.00	1.28	2	651.84	1.01
Sioux City & Pacific	14	1,200.00	1.48	51	8,459.08	1.28
Colfax Northern	1	540.00	1.48	5	2,605.00	1.50
Crooked Creek	3	1,440.00	1.52	5	1,566.73	1.01
Davenport, Rock Island & Northwestern	6	2,107.06	1.61	39	4,104.48	1.36
Des Moines, Iowa Falls & Northern*	3	.....	.....	.....	.....	.....
Dubuque & Sioux City	119	68,305.64	1.61	915	276,168.94	1.33
Stacyville Railroad	1	490.00	1.63	10	2,175.15	1.37
Des Moines Union	2	1,642.50	2.25	35	14,602.00	1.4
Iowa Central	75	41,670.00	1.59	668	202,352.40	1.2
Albia & Centerville	4	2,040.00	1.40	12	8,249.80	1.25
Manchester & Oneida*	1	475.00	1.50	4	1,280.00	1.45
Marshallton & Dakota	1	600.00	1.91	6	2,187.71	1.45
Mason City & Fort Dodge	14	7,189.90	1.42	50	18,227.50	1.47
Minneapolis & St. Louis	89	21,184.00	1.51	106	45,901.92	1.47
Muscatine North & South	3	1,649.00	1.71	12	4,695.00	1.25
Omaha & St. Louis .....	.....	.....	.....	.....	.....	.....
Tabor & Northern	1	480.00	1.58	3	1,174.00	1.25
Union Pacific .....	.....	.....	.....	.....	.....	.....
Wabash	11	6,089.00	1.78	52	21,849.50	1.30
Waterloo & Cedar Falls R. T. Co.** .....	.....	.....	.....	.....	.....	.....
Willmar & Sioux Falls	11	5,768.95	1.42	46	24,967.90	1.50
Winona & Western	8	819.50	1.46	9	576.45	1.25
Wisconsin, Minn. & Pacific	2	1,085.00	1.50	6	2,587.20	1.40
NARROW GAUGE ROADS.						
Burlington & Northwestern	8	4,641.00	1.85	21	9,685.70	1.47
Burlington & Western	18	6,985.70	1.72	41	18,422.05	1.44
Total	1,642	\$ 894,880.49	\$ 1.74	9,167	\$3,353,559.26	\$ 1.17

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SALARIES—IOWA—CONTINUED.

SWITCHMEN, FLAGMEN AND WATCHMEN.			TELEGRAPH OPERATORS AND DISPATCHERS.			EMPLOYEES—ACCOUNT OF FLOATING EQUIPMENT.			ALL OTHER EMPLOYEES AND LABORERS.		
Number.	Total yearly compensa- tion.	Average daily compensa- tion.	Number.	Total yearly compensa- tion.	Average daily compensa- tion.	Number.	Total yearly compensa- tion.	Average daily compensa- tion.	Number.	Total yearly compensa- tion.	Average daily compensa- tion.
10	\$ 10,407.98	\$2.84	8	\$ 1,800.00	\$1.67				42	\$ 24,988.40	\$1.82
73	82,842.82	2.25	105	55,801.88	1.78				271	155,928.81	1.83
182	141,235.00	2.62	119	81,082.00	1.85				640	842,698.00	1.89
									1	280.00	1.81
45	40,994.55	2.50	62	35,450.62	1.85				888	238,605.00	2.00
471	313,417.14	2.10	900	200,479.71	2.14				1,908	1,121,821.21	1.98
47	17,962.74	1.18	79	50,253.82	2.32				405	259,848.25	2.07
334	238,231.13	2.25	279	182,671.98	1.98				989	412,284.75	1.89
21	16,989.63	2.54	11	6,899.12	2.00				64	34,888.64	1.72
3	1,592.50	1.70	1	500.00	1.60				1	2,389.86	1.53
35	3,817.20	2.06	8	656.00	1.55				7	419.50	1.13
1	210.34	1.08									
									2	518.19	1.07
15	5,495.04	2.12	5	4,485.39	2.73	6	\$ 3,848.88	\$1.64			
85	65,578.72	2.17	77	45,578.02	1.85				510	302,365.62	1.67
42	21,135.56	1.81	2	1,200.00	1.64				88	12,369.40	1.44
53	17,495.40	1.82	58	25,988.00	1.54				266	125,280.24	1.85
			1	420.00	1.15				7	780.20	2.09
3	416.25	2.18	2	1,144.62	1.53				4	2,014.69	1.78
12	8,418.07	1.87	8	3,455.60	1.18				85	53,123.28	1.98
3	1,642.50	1.50	1	900.00	2.47				1	900.00	2.47
19	12,322.07	2.11	9	6,208.93	2.10				82	21,185.62	2.15
			1	307.00	1.46				25	1,852.00	2.02
2	37.86	1.50	1	42.60	2.92	8	189.13	1.44	2	18,611.72	1.61
			2	1,519.00	2.08	2	1,145.00	1.57			
2	1,532.60	2.45	1	818.40	2.61				12	6,712.40	1.79
1	547.35	1.75	1	1,041.60	3.88				16	6,763.45	1.55
1,477	\$ 909,351.98	\$2.10	1,121	\$ 688,637.17	\$1.93	16	\$ 4,633.01	\$1.55	5,611	\$3,191,151.10	\$1.82

TABLE No. 47—EMPLOYES AND SALARIES—

RAILROADS.	TOTAL INCLUDING GEN- ERAL OFFICERS.			TOTAL EXCLUDING GEN- ERAL OFFICERS.		
	No.	Total yearly com- pensation.	Average daily compensation.	No.	Total yearly com- pensation.	Average daily compensation.
Ames & College	7	2,074.00	1.42	8	1,774.80	1.60
Atchison, Topeka & Santa Fe	717	466,048.08	2.12	715	460,948.08	2.10
Burlington, Cedar Rapids & Northern	3,041	1,854,765.01	1.95	3,030	1,813,814.16	1.91
Chicago, Burlington & Quincy	5,682	3,364,763.00	1.80	5,664	3,323,781.00	1.73
Chicago, Iowa & Dakota	44	8,651.24	1.77	44	8,651.24	1.77
Chicago Great Western	2,390	1,690,237.98	1.90	2,390	1,690,237.98	1.90
Chicago, Milwaukee & St. Paul	7,901	4,928,188.68	1.99	7,893	4,858,408.44	1.97
Chicago, Rock Island & Pacific	8,743	2,035,128.63	1.96	8,743	2,035,128.63	1.96
Chicago & North-Western	8,326	4,506,140.98	1.98	8,326	4,506,140.98	1.98
Chicago, St. Paul, Minneapolis & Omaha	444	292,654.34	2.11	444	292,654.34	2.11
Fremont, Elkhorn & Missouri Valley	347	175,807.24	1.74	347	175,807.24	1.74
St. Louis & Pacific	661	65,954.72	1.88	660	65,954.72	1.88
Colfax Northern	15	10,067.29	1.98	14	7,637.29	1.62
Crooked Creek	20	10,270.98	1.75	17	7,690.98	1.56
Davenport, Rock Island & Northwestern	144	55,651.15	1.94	142	50,851.15	1.82
Des Moines, Iowa Falls & Northern*	20	.....	.....	14	.....	.....
Dubuque & Sioux City	3,074	1,662,499.59	1.87	3,062	1,630,948.26	1.84
Stacyville Railroad	13	3,615.15	1.87	13	3,615.15	1.87
Des Moines Union	259	122,484.18	1.75	257	119,284.18	1.73
Iowa Central	2,122	1,081,831.06	1.91	2,112	995,958.86	1.85
Albia & Centerville	41	9,437.76	1.87	41	9,437.76	1.87
Manchester & Onida*	16	7,830.00	1.41	14	6,530.00	1.32
Marshalltown & Dakota	17	8,882.42	1.93	16	7,575.75	1.76
Mason City & Ft. Dodge	143	65,005.25	1.83	140	59,405.25	1.71
Minneapolis & St. Louis	548	245,718.24	1.43	539	240,557.25	1.42
Muscatine North & South	43	25,855.00	1.95	38	21,890.00	1.74
Omaha & St. Louis .....	.....	.....	.....	.....	.....	.....
Tabor & Northern	10	6,554.00	2.00	8	4,054.00	1.61
Union Pacific .....	.....	.....	.....	.....	.....	.....
Wabash	818	211,747.05	2.13	817	206,893.58	2.06
Waterloo & Cedar Falls R. T. Co**	28	17,206.00	.....	26	15,983.00	.....
Willmar & Sioux Falls	161	112,127.63	1.92	161	112,127.63	1.92
Winona & Western	78	3,311.73	1.80	74	3,110.80	1.80
Wisconsin, Minn. & Pacific	27	18,317.74	2.04	27	18,317.74	2.04
NARROW GAUGE ROADS.						
Burlington & Northwestern	102	54,654.77	1.85	100	53,070.77	1.81
Burlington & Western	134	71,048.98	1.79	132	69,082.98	1.76
Total	40,696	23,115,095.42	1.92	40,523	22,846,068.54	1.90

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IOWA—CONTINUED—AND ENTIRE LINE.

DISTRIBUTION.				ENTIRE LINE.					
General admin- istration.	Maintenance of way and structure.	Maintenance of equipment.	Conducting trans- portation.	TOTAL INCLUDING GEN- ERAL OFFICERS.			TOTAL EXCLUDING GENERAL OFFICERS.		
				No.	Total yearly compensation	Average daily compensation	No.	Total yearly compensation	Average daily compensation
\$ 300.00	\$ 480.00	\$ 231,038.40	\$ 1,294.60	7	\$ 2,074.60	1.42	8	\$ 1,774.60	1.60
25,502.64	30,250.64	576,621.00	179,201.40	21,097	12,101,511.32	2.07	21,032	11,655,902.36	1.99
94,522.85	533,044.96	822,632.00	500,576.20	3,528	2,115,429.97	1.91	3,517	2,073,984.12	1.88
100,212.00	949,074.00	969,25	1,492,845.00	34,421	21,125,066.48	1.86	34,244	20,408,853.00	1.81
10,554.00	3,498.55	307,937.12	4,219.44	48	8,651.24	1.57	44	8,651.24	1.77
198,091.63	785,156.53	782,013.51	558,500.33	4,954	3,543,634.37	1.96	4,941	3,456,800.42	1.92
19,924.28	1,283,007.50	344,898.71	2,698,275.99	27,682	17,267,654.62	1.99	27,653	17,023,155.00	1.97
17,671.51	618,797.17	390,525.24	1,051,538.47	16,549	9,468,177.72	2.06	16,522	9,299,989.47	2.02
	1,390,881.75		2,737,002.48	33,265	18,906,317.49	2.04	33,244	18,711,501.07	2.02
				6,184	4,173,996.45	2.14	6,157	4,057,641.49	2.09
	2,421.74	150,112.66	23,272.84	3,127	1,637,546.55	2.12	3,111	1,599,823.39	2.08
	5,733.10	32,582.22	27,639.40	735	71,307.18	1.83	719	70,530.52	1.85
2,400.00	3,165.00	220.34	4,221.95	15	10,037.29	1.98	14	7,657.29	1.62
	3,544.92	9-8-00	5,738.06	20	10,270.98	1.75	17	7,690.98	1.56
4,526.40	10,945.50	3,348.88	39,890.37						
11,000.08	488,013.79	205,726.03	957,759.69	3,074	1,662,499.59	1.87	3,062	1,630,948.26	1.84
	2,655.15		900.00	13	3,615.15	1.37	13	3,615.15	1.37
4,998.00	22,362.80	16,787.28	78,839.00	259	122,484.18	1.75	257	119,284.18	1.73
67,818.60	365,282.86	235,165.00	393,584.00	2,450	1,225,365.61	1.94	2,440	1,174,125.84	1.87
	7,427.77		2,010.00	41	9,437.76	1.37	41	9,437.76	1.37
1,300.00	1,755.00	475.00	4,300.00	16	7,890.00	1.41	14	6,590.00	1.32
				17	8,882.42	1.93	16	7,575.75	1.76
8,023.39	22,432.08	8,228.46	26,321.31	143	65,005.25	1.83	140	59,405.25	1.71
13,297.45	114,871.45	7,518.23	110,031.13	1,853	1,145,808.48	1.88	1,844	1,064,198.62	1.81
4,430.00	7,204.00	1,440.00	12,781.00	43	25,855.00	1.95	38	21,890.00	1.74
2,500.00	1,654.00		2,400.00	10	2,500.00	2.09	8	4,054.00	1.61
13,345.34	37,934.49	48,081.47	112,385.75	10,600	7,058,235.16	2.13	10,569	6,896,285.90	2.08
					17,200.00			15,993.00	
10,715.68	36,703.93	21,418.32	43,239.70	590	367,323.93	1.84	543	393,548.31	1.86
272.67	1,204.30	469.43	1,935.38	168	18,609.63	1.68	164	17,004.21	1.63
	4,827.20	1,023.60	11,866.94	27	18,317.74	2.04	27	18,317.74	2.04
5,160.32	21,009.10	15,434.20	13,021.15	102	54,654.77	1.85	100	53,070.77	1.81
6,567.68	35,908.60		28,812.65	134	71,048.93	1.79	132	69,032.93	1.76
\$ 624,334.52	\$ 6,848,647.96	\$ 4,176,838.95	\$ 11,146,531.23	171,142	\$ 102,321,985.86	1.91	170,626	\$ 99,928,903.22	1.87

TABLE No. 48—BRIDGES, TRESTLES, HIGHWAY

RAILROADS.	BRIDGES.								Total number.
	STONE.		STEEL OR IRON.		WOODEN.		COMBINATION.		
	Number.	Aggregate length.	Number.	Aggregate length..	Number.	Aggregate length.	Number.	Aggregate length.	
Ames & College.....			8	1,407					8
Atchison, Topeka & Santa Fe.....			231	19,189	40	2,068	92	48,857	363
Burlington, Cedar Rapids & Nor.....			163	16,679	24	3,065	1	373	188
Chicago, Burlington & Quincy.....			5	340	14	597	1	153	20
Chicago, Iowa & Dakota.....									
Chicago Great Western.....			255	22,177	44	4,798			299
Chicago, Milwaukee & St. Paul.....			250	24,957	12	1,008	6	1,230	272
Chicago, Rock Island & Pacific.....			396	25,178	109	5,304	12	1,506	517
Chicago & North-Western.....			1	180	1	60			2
Chicago, St. Paul, Minn. & Omaha.....									
Fremont, Elkhorn & Mo. Valley.....									
Sioux City & Pacific T.....					10	840			10
Colfax Northern.....					4	850			4
Crooked Creek.....			6	4,752					6
Davenport, Rock Island & N.-W.....									
Des Moines, Iowa Falls & Nor.*.....			73	13,859	1	390			74
Dubuque & Sioux City.....									
Stacyville Railroad.....			1	407					1
Des Moines Union.....			27	6,556					27
Iowa Central.....					1	60			1
Albia & Centerville.....									
Manchester & Oneida*.....									
Marshalltown & Dakota.....			2	131	1	861			3
Mason City & Ft. Dodge.....			9	1,674					9
Minneapolis & St. Louis.....			1	900					1
Muscatine North & South.....									
Omaha & St. Louis.....			1	128	12	1,056			13
Tabor & Northern.....									
Union Pacific.....			8	715	21	1,807			24
Wabash.....			1	36	1	100			2
Willmar & Sioux Falls.....					1	70			1
Winona & Western.....									
Wisconsin, Minn. & Pacific.....									
NARROW GAUGE ROADS,									
Burlington & Northwestern.....			1	124					1
Burlington & Western.....			4	614					4
Total.....			1,488	140,008	300	23,185	112	47,127	1,880

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RAILWAY AND FARM CROSSINGS, CATTLE GUARDS.

Total aggregate length.	TRESTLES.		HIGHWAY CROSSINGS.					FARM CROSSINGS.			Number of cattle guards.	OVERHEAD RAILROAD CROSSINGS.		
	Number.	Aggregate length.	OVERHEAD.			At grade.	Below grade	At grade.	Overhead.	Below grade.		Bridges.	Conduits.	Trestles.
			Bridges.	Conduits.	Trestles.									
1,407	11	1,358	1			18	2	12		6	17	1		
20,722	491	43,867	2			1,268	15	1,829	2	64	1,904	2		4
1,093	1,240	102,554	27			1,483	75	1,888	17	125	2,415	4		2
31,975	2,752	154,558	1			2,110	87	2,182	8	212	3,285	3		10
31,948	2,384	155,040	16			1,457	53	1,684	4	145	1,783	5		6
240	94	7,576	1			1,794	87	2,005	5	157	2,900	10		4
	5	852	1			100	1	6		12	184			
340	1	300				2		8			2			
850	18	630				18		25			26			
4,751	33	2,482				52		120			85			
14,189	974	72,656	3			1					1	1		
407	7	385				14	1,829	14	795	181	1,281	9		2
6,556	430	85,511	1			10	20				11			
60						5	544	17	628		800			1
						80	1							
	19	1,070				5		11		4	15			
492	71	4,281				22		19		7	49			
1,674	143	19,709	1			135		154		10	178			
900	28	5,107										8		
1,184			1				5		5		10			
2,522	369	81,539	1			250	9	222		16	416			
135	111	16,581		2		24					45			
76														
124	16	1,804												
614	4	6,414				80	1	155			140			
216,325	9,177	711,902	66	2	125	10,726	802	11,098	86	969	14,849	88	1	27

TABLE No. 49—STATIONS—

RAILROADS.	STATIONS.			
	ON ROAD OWNED.		ON ROAD OPERATED.	
	Entire line.	Iowa.	Entire line.	Iowa.
Ames & College	2	2	2	2
Atchison, Topeka & Santa Fe	682	7	682	7
Burlington, Cedar Rapids & Northern	96	85	204	167
Chicago, Burlington & Quincy	1,168	226	1,168	226
Chicago, Iowa & Dakota	6	6	6	6
Chicago Great Western				
Chicago, Milwaukee & St. Paul	1,013	298	1,013	298
Chicago, Rock Island & Pacific	467	185	527	182
Chicago & North-Western	922	254	931	254
Chicago, St. Paul, Minneapolis & Omaha	322	16	332	22
Fremont, Elkhorn & Missouri Valley	134		138	2
Sioux City & Pacific T.				
Colfax Northern	8	8	3	3
Crooked Creek	5	5	5	5
Davenport, Rock Island & Northwestern	18	9	13	9
Des Moines, Iowa Falls & Northern*	6	6	6	6
Dubuque & Sioux City †	119	111	119	111
Stacyville Railroad †	2	2	2	2
Des Moines Union	2	2	2	2
Iowa Central	101	77	105	81
Albia & Centerville	4	4	4	4
Manchester & Oneida*	2	2	2	2
Marshalltown & Dakota				
Mason City & Ft. Dodge	20	20	20	20
Minneapolis & St. Louis	110	36	114	36
Muscatine, North & South	5	5	5	5
Omaha & St. Louis †				
Tabor & Northern	2	2	2	2
Union Pacific				
Wabash	672	53	511	35
Waterloo & Cedar Falls R. T. Co**	4	4	4	4
Willmar & Sioux Falls	52	16	72	16
Winona & Western ‡	20	4	20	4
Wisconsin, Minn. & Pacific	51	3	51	3
NARROW GAUGE ROADS.				
Burlington & Northwestern	8	8	10	10
Burlington & Western	14	14	21	21
Total	6,027	1,405	6,094	1,537

*New Line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

RENEWALS OF RAILS AND TIES.

Number of telegraph stations in Iowa.	NEW RAILS LAID DURING YEAR IN IOWA.						NEW TIES LAID DURING YEAR IN IOWA.	
	IRON.			STEEL.			Number.	Average price per tie at distributing point.
	Tons.	Weight per yard—lbs.	Average price per ton at distributing point.	Tons.	Weight per yard—lbs.	Average price per ton at distributing point.		
5				252	75	\$ 33.00	10,575	\$.43
159				2,268	80	29.00	219,446	.57
200				7,572	75	29.00	508,296	.50
5				8,841	75	26.00	5,000	.36
241							2,985	.47
102				6,096	80	27.93	456,178	.45
230				7,660	85	26.14	843,244	.46
18							20,718	.50
2							698	.66
2				98	58	22.50	30	.32
7						26.72	2,446	.60
6							174	.52
111				5,112	80	28.00	189,456	.33
2				842	70	23.14	9,099	.66
66				52	70	26.88	176,322	.47
3							8,615	.51
2								
13								
33				60	80	26.64	41,458	.47
							2,326	.50
2							1,400	.58
36				6,908	80	23.30	61,859	.45
18				1,500	60	33.00	45,000	.60
3				2	75	31.18	9,377	.63
2							1,594	.30
9							18,484	.21
13							33,820	.20
1,361				46,698			2,171,490	

TABLE NO. 50—DESCRIPTION OF

RAILROADS.	LOCOMOTIVES.					CARS IN PAS-				
	Passenger.	Freight.	Switching.	Leased.	Total.	First class passenger cars.	Second class.	Combination.	Emigrant.	Dining.
Ames & College.....	2				2	3				
Atchison, Topeka & Santa Fe.....	220	606	125		1,040	834	34	118		23
Burlington, Cedar Rapids & Northern	39	87	14		140	40	15	16		
Chicago, Burlington & Quincy.....	245	713	217		1,175	654		132		19
Chicago, Iowa & Dakota.....	1	1			2		1	2		
Chicago Great Western.....	38	154	26		218	39	17	12		3
Chicago, Milwaukee & St. Paul.....	217	538	148		953	225	224			10
Chicago, Rock Island & Pacific.....	178	362	121		661	183	51	63		15
Chicago & North-Western.....	251	538	233		1,070	541	39	136		12
Chicago, St. Paul, Minneapolis & Omaha.	50	189	43		282	75	26	49		1
Fremont, Elkhorn & Missouri Valley.....	21	86	9		116	32	9	15		
Sioux City and Pacific.....										
Colfax Northern.....		2			2			1		
Crooked Creek.....		2			2					
Davenport, Rock Island & Northwestern...		3	3		6					
Des Moines, Iowa Falls & Northern*.....		3			3					
Dubuque & Sioux City.....	17	30	8		55	28				
Stacyville Railroad.....										
Des Moines Union.....			3		3					
Iowa Central.....	19	50	7		76	8	14	6		
Albia & Centerville.....										
Manchester & Oneida*.....	1				1					
Marshalltown & Dakota.....		2			2					
Mason City & Ft. Dodge.....	1	4			5	1	2	2		
Minneapolis & St. Louis.....	26	40	13		79	24	17	9		
Muscatine North & South.....		8			8		1	1		
Omaha & St. Louis.....										
Tabor & Northern.....					1		1			
Union Pacific.....										
Wabash.....	132	267	91		490	108	44	51		14
Waterloo & Cedar Falls R. T. Co.**.....					4	25		1		
Willmar & Sioux Falls.....	7	7	2		16	8		4		
Winona & Western.....	2	4	1		7			2		
Wisconsin, Minn. & Pacific.....	2	7			9	5		3		
NARROW GAUGE ROADS.										
Burlington & Northwestern.....	1	2	1		4	4		1		
Burlington & Western.....	2	3			5	3		1		
Total.....	1,472	3,890	1,065		6,432	2,279	495	625		96

a Including second class. *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

EQUIPMENT—ENTIRE LINE.

PASSENGER SERVICE.							CARS IN FREIGHT SERVICE.									
Parlor.	Sleeping.	Baggage, express, postal.	Other cars.	Total.	EQUIPPED WITH		Box.	Flat.	Stock.	Coal.	Tank.	Refrigerator.	Other.	Total.	EQUIPPED WITH	
					Train brake.	Automatic couplers.									Train brake.	Automatic couplers.
1	3	3	3	3	3	3	1	1	1	1	1	1	1	1	1	1
2	106	30	3	619	619	13,508	2,135	3,800	7,411	940	2,843	62	30,506	30,506	30,506	30,506
3	251	2	1,000	989	989	26,223	2,834	5,800	8,239	76	401	45	43,781	28,806	43,549	5,747
4	28	2	3	106	106	5,007	379	362	270	9	426	6,513	4,822	6,513	4,822	6,513
5	340	2	882	877	882	27,324	6,288	3,191	1,855	811	1,237	39,096	31,252	38,820	31,252	38,820
6	117	44	475	463	475	12,777	1,340	2,967	1,574	170	18,828	12,307	18,816	12,307	18,816	12,307
7	219	2	975	975	975	23,290	4,153	3,385	6,494	895	4,308	42,024	35,246	42,024	35,246	42,024
8	51	9	226	226	226	7,308	1,160	893	930	160	129	10,280	8,075	10,280	8,075	10,280
9	9	65	65	65	65	2,411	385	690	250	293	104	4,133	2,985	4,133	2,985	4,133
10	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
11	20	35	20	35	20	35	20	35	20	35	20	35	20	35	20	35
12	17	45	45	45	45	137	24	24	14	14	109	199	199	199	199	199
13	11	39	39	39	39	1,621	111	794	2,526	2,526	2,526	2,526	2,526	2,526	2,526	2,526
14	2	1	7	6	7	37	11	155	15	15	15	15	15	15	15	15
15	14	1	65	65	65	2,871	326	111	32	4	26	2,870	1,416	2,870	1,416	2,870
16	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
17	114	61	387	387	387	10,542	610	463	4,636	100	16,351	12,708	16,351	12,708	16,351	12,708
18	3	15	15	15	15	766	155	100	9	50	1,071	1,051	1,051	1,051	1,051	1,051
19	1	7	7	7	7	195	48	98	10	1	253	104	253	104	253	104
20	2	5	4	4	4	77	18	22	81	2	98	229	98	229	98	229
21	1,315	131	5,077	5,018	5,000	158,431	20,392	21,780	31,380	1,751	6,481	5,693	225,858	176,229	225,000	225,000

TABLE No. 51—DESCRIPTION OF

RAILROADS.	CARS IN COMPANY'S SERVICE.					
	Gravel.	Derrick.	Caboose.	Other road cars.	Total.	Equipped with
						Train brake. Automatic couplers.
Ames & College.....						
Atchison, Topeka & Santa Fe.....	88	11	855	30	429	429
Burlington, Cedar Rapids & Northern.....	92	18	79	60	234	234
Chicago, Burlington & Quincy.....	100	19	561	798	1,478	618 1,482
Chicago, Iowa & Dakota.....						
Chicago Great Western.....	104	5	82	41	232	141 282
Chicago, Milwaukee & St. Paul.....		12	480	100	602	42 583
Chicago, Rock Island & Pacific.....	886	16	886	22	810	108 758
Chicago & North-Western.....	254	22	602	62	940	866 940
Chicago, St. Paul, Minn. & Omaha.....	154	8	183	21	816	158 816
Fremont, Elkhorn & Missouri Valley.....		2	65	12	79	7 79
Sioux City & Pacific [†]						
Colfax & Northern.....						
Crooked Creek.....				2	2	
Davenport, Rock Island & Northwestern.....				2	2	2
Des Moines, Iowa Falls & Northern [*]						
Dubuque & Sioux City.....			7		7	7
Stacyville Railroad.....						
Des Moines Union.....						
Iowa Central.....	51	8	89	119	212	107 212
Albia & Centerville.....						
Manchester & Oneida [*]						
Marshalltown & Dakota.....			1		1	
Mason City & Ft. Dodge.....				1		1
Minneapolis & St. Louis.....		2	85	80	117	10 117
Muscataine North & South.....			1		1	1
Omaha & St. Louis [†]						
Rabor & Northern.....						
Union Pacific.....						
Wabash.....	800	11	254	288	853	885 853
Waterloo & Cedar Falls R. T. Co. ^{**}						
Willmar & Sioux Falls.....		1	7	4	12	12
Winona & Western.....	18	6	8	2	24	
Wisconsin, Minn. & Pacific.....			4		4	
NARROW GAUGE ROADS.						
Burlington & Northwestern.....			1	8	4	
Burlington & Western.....			2	1	8	
Total.....	1,487	121	3,107	1,643	6,358	2,465 6,208

*New line. [†]For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. [‡]For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. [§]For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ^{||}Operated under lease by the Illinois Central Railroad Company. ^{**}Operated principally by electricity.

EQUIPMENT—CONTINUED.

CARS CONTRIBUTED TO FAST FREIGHT SERVICE			Total cars owned.	CARS LEASED.			GRAND TOTAL.	
Number.	Equipped with			Number.	Equipped with		No. of cars owned and leased.	No. of cars and locomotives owned.
	Train brake.	Automatic couplers.			Train brake.	Automatic couplers.		
.....	4	.....	.....	4	6	
.....	81,641	.....	.....	81,641	82,661	
.....	6,087	.....	.....	6,087	6,227	
.....	46,254	.....	.....	46,254	47,429	
.....	14	.....	.....	14	16	
.....	6,851	.....	.....	6,851	7,069	
.....	40,520	.....	.....	40,520	41,473	
.....	20,118	.....	.....	20,118	20,774	
.....	44,539	.....	.....	44,539	45,609	
.....	10,822	.....	.....	10,822	11,104	
.....	4,277	.....	.....	4,277	4,898	
.....	2	.....	.....	2	4	
.....	83	.....	.....	83	85	
.....	127	.....	.....	127	133	
.....	2	.....	.....	2	5	
.....	26	.....	.....	26	306	
.....	2,777	.....	.....	2,777	3	
.....	1	.....	.....	1	2,853	
.....	16	.....	.....	16	2	
.....	216	.....	.....	216	18	
.....	3,052	.....	.....	3,052	221	
.....	8	.....	.....	8	3,181	
.....	2	.....	.....	2	6	
.....	17,591	.....	.....	17,591	8	
.....	44	.....	.....	44	18,081	
.....	1,098	.....	.....	1,098	48	
.....	284	.....	.....	284	1,114	
.....	829	.....	.....	829	291	
.....	107	.....	.....	107	838	
.....	238	.....	.....	238	111	
2	2	2	237,290	.....	.....	237,295	243,727

TABLE No. 52—MILEAGE

RAILROADS.	PASSENGER TRAFFIC.			
	Number of pas- sengers carried— earning revenue	Number of pas- sengers carried one mile.	Average distance carried.	Total passenger revenue.
Ames & College.....	116,438	.....	1.98	\$ 5,824.15
Atchison, Topeka & Santa Fe.....	.....	.....	.....	44,610.21
Burlington, Cedar Rapids & Northern.....	1,056,531	49,462,767	46.816	1,170,368.75
Chicago, Burlington & Quincy.....	.....	.....	.....	.....
Chicago, Iowa & Dakota.....	10,183	110,688	10.92	4,290.31
Chicago Great Western.....	.....	.....	.....	769,247.03
Chicago, Milwaukee & St. Paul.....	.....	.....	.....	2,028,885.26
Chicago, Rock Island & Pacific.....	2,383,169	96,697,506	40.14	2,196,980.29
Chicago & North-Western.....	2,512,924	128,136,782	50.902	2,928,747.42
Chicago, St. Paul, Minneapolis & Omaha.....	197,379	10,434,807	52.87	244,447.53
Fremont, Elkhorn & Missouri Valley.....	33,218	258,641	7.83	5,592.52
Sioux City & Pacific†.....	83,624	1,340,564	39.899	31,466.99
Colfax Northern.....	6,153	84,218	5.55	1,732.56
Crooked Creek.....	.....	.....	.....	1,064.68
Davenport, Rock Island & Northwestern.....	.....	.....	.....	.....
Des Moines, Iowa Falls & Northern*.....	.....	.....	.....	.....
Dubuque & Sioux City.....	965,004	45,418,814	46.11	1,061,104.22
Stacyville Railroad‡.....	8,398	22,446	6.62	611.40
Des Moines Union.....	.....	.....	.....	.....
Iowa Central.....	600,664	17,264,727	28.74	388,299.78
Albia & Centerville.....	21,554	494,108	20.14	8,005.31
Manchester & Onida*.....	2,060	16,480	8.	4,120.50
Marshalltown & Dakota.....	.....	.....	.....	.....
Mason City & Ft. Dodge.....	66,489	1,502,971	28.60	48,181.47
Minneapolis & St. Louis.....	238,272	8,976,909	38.89	197,102.15
Muscatine North & South.....	14,041	210,187	14.96	6,466.13
Omaha & St. Louis.....	.....	.....	.....	.....
Tabor & Northern.....	12,621	110,988	8.79	4,118.68
Union Pacific.....	.....	.....	.....	.....
Wabash.....	153,279	9,681,254	63.16	152,125.89
Willmar & Sioux Falls.....	33,568	1,298,250	38.7	34,506.18
Winona & Western§.....	.....	.....	.....	.....
Wisconsin, Minn. & Pacific.....	21,155	411,506	19.43	7,867.58
NARROW GAUGE ROADS.				
Burlington & Northwestern.....	58,875	1,060,614	19.68	24,718.18
Burlington & Western.....	58,680	1,330,648	24.79	29,565.60
Total.....	8,614,254	373,188,865	43.32	\$11,899,445.97

* New line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶ Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—IOWA.

PASSENGER TRAFFIC.

Average amount received from each passenger.	Average receipt per mile—cents.	Total passenger earnings.	Passenger earnings per mile of road.	Passenger earnings per train mile.	Highest rate of fare per mile—cents.	Lowest rate of fare per mile—cents.	Cost of carrying each passenger one mile.	EXPENSE OF RUNNING AND MANAGEMENT OF PASSENGER TRAINS.	
								Amount.	Per train mile cts.
.....	.....	\$ 5,824.15	.....	.....	.....	.....	.....	.....	.....
\$1.1077	02.8866	59,475.18	\$2,904.72	\$.38112	3.0	.50	.....	.....	.....
.....	.....	1,417,440.27	1,404.88	1.05418	8.5	2.00	.....	.....	.....
.....	08.822	5,105.88	190.40	29566	4	2	.....	.....	.....
.....	.....	888,680.30	1,022.50	.89	8.4	3.4	.....	.....	.....
.....	.....	2,600,078.25	1,448.88	.97718	8	1	.....	.....	.....
9218	02.226	2,581,016.04	2,190.40	.97918	.....	.....	.....	.....	.....
1.1054	02.298	3,593,789.64	2,845.02	.89985	4	1	.....	.....	.....
1.2266	02.343	288,999.92	2,381.65	1.37254	.....	.....	.....	.....	.....
1.0665	02.164	7,377.45	692.07	.54218	4	2.5	.....	.....	.....
9868	02.347	89,482.00	458.11	1.47202	8	2	.....	.....	.....
2697	05.209	1,817.18	802.86	.18952	8	2	.....	.....	.....
.....	.....	1,983.85	112.65	.....	4	.....	.....	.....	.....
.....	.....	8,372.68	97.65	.....	.....	.....	.....	.....	.....
1.0772	02.336	1,284,785.84	1,823.22	.97263	3	.....	.....	.....	.....
1.1801	02.724	1,216.50	153.40	.2484	3	.....	.....	.....	.....
.....	.....	499,209.36	1,082.62	.66196	3	.....	.....	.....	.....
6464	02.240	9,755.81	590.18	.41845	3	.....	.....	.....	.....
3714	01.844	4,120.59	515.07	.16	3	3	.....	.....	.....
25	08.	.....	.....	.....	.....	.....	.....	.....	.....
.....	08.206	54,065.81	558.79	.97507	.....	.....	.....	.....	.....
7246	02.440	246,898.73	1,164.98	.62723	.....	.....	.....	.....	.....
8272	08.80	7,285.75	254.12	.1789	.....	.....	.....	.....	.....
4005	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	08.708	5,277.68	600.40	.....	4	3	.....	.....	.....
.....
3224	01.571	189,005.22	808.82	.81915	3	1.500	2.182	\$ 206,965.85	2.944
1.0904	02.675	44,700.26	582.79	.91260	.....	.....	.....	.....	.....
.....	.....	9,160.56	899.81	.....	3	2	.....	.....	.....
.....	01.79	.....	.....	.....	.....	.....	.....	.....	.....
.....	02.88	29,825.42	598.10	.89989	.....	.....	.....	.....	.....
4587	02.307	86,377.76	849.11	.25407	.....	.....	.....	.....	.....
5470	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	\$18,885,453.60	.....	.....	.....	.....	.....	.....	.....

NOTE.—Where averages are not shown in recapitulation, the incomplete information given by some of the companies reporting makes the reason therefor obvious.

TABLE No. 52—MILEAGE

RAILROADS.	PASSENGER TRAFFIC.			
	Number of pas- sengers carried— earning revenue	Number of pas- sengers carried one mile.	Average distance carried.	Total passenger revenue.
Ames & College.....	116,488	.....	1.98	\$ 5,824.15
Atchison, Topeka & Santa Fe.....	.....	.....	.....	44,610.21
Burlington, Cedar Rapids & Northern.....	1,066,581	49,462,767	46.816	1,170,363.75
Chicago, Burlington & Quincy.....	.....	.....	.....	.....
Chicago, Iowa & Dakota.....	10,183	110,688	10.92	4,230.31
Chicago Great Western.....	.....	.....	.....	769,247.03
Chicago, Milwaukee & St. Paul.....	.....	.....	.....	2,028,885.26
Chicago, Rock Island & Pacific.....	2,383,169	96,667,506	40.14	2,196,940.29
Chicago & North-Western.....	2,512,924	128,189,782	50.962	2,628,747.42
Chicago, St. Paul, Minneapolis & Omaha.....	197,379	10,434,807	52.87	244,487.53
Fremont, Elkhorn & Missouri Valley.....	33,213	258,641	7.83	5,562.52
Sioux City & Pacific.....	33,624	1,340,564	39.869	31,466.99
Colfax Northern.....	6,153	34,218	5.55	1,782.56
Crooked Creek.....	.....	.....	.....	1,054.63
Davenport, Rock Island & Northwestern.....	.....	.....	.....	.....
Des Moines, Iowa Falls & Northern*.....	.....	.....	.....	.....
Dubuque & Sioux City.....	965,004	45,418,814	46.11	1,061,104.22
Stacyville Railroad.....	8,393	22,446	6.62	611.40
Des Moines Union.....	.....	.....	.....	.....
Iowa Central.....	600,664	17,264,727	28.74	388,290.78
Albia & Centerville.....	21,554	434,198	20.14	8,005.81
Manchester & Oneida*.....	2,060	16,480	8.	4,120.50
Marshalltown & Dakota.....	.....	.....	.....	.....
Mason City & Ft. Dodge.....	66,489	1,502,971	28.60	48,181.47
Minneapolis & St. Louis.....	238,272	8,976,909	33.89	197,102.15
Muscatine North & South.....	14,041	210,187	14.96	6,466.13
Omaha & St. Louis.....	.....	.....	.....	.....
Tabor & Northern.....	12,621	110,968	8.79	4,118.68
Union Pacific.....	.....	.....	.....	.....
Wabash.....	153,279	9,681,254	63.16	152,125.89
Willmar & Sioux Falls.....	38,568	1,298,250	33.7	34,566.18
Winona & Western.....	.....	.....	.....	.....
Wisconsin, Minn. & Pacific.....	21,155	411,506	19.43	7,367.58
NARROW GAUGE ROADS.				
Burlington & Northwestern.....	58,875	1,060,614	19.68	24,718.18
Burlington & Western.....	58,980	1,330,648	24.79	29,365.60
Total.....	8,614,254	373,183,965	43.82	\$11,899,445.07

* New line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶ Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—IOWA.

PASSENGER TRAFFIC.									
Average amount received from each passenger.	Average receipt per mile—cents.	Total passenger earnings.	Passenger operating mileage per mile of road.	Passenger operating mileage per train mile.	Adjusted rate of fare per mile—cents.	Lowest rate of fare per mile—cents.	Cost of carrying each passenger one mile.	EXPENSE OF EQUIPMENT AND MAINTENANCE OF PASSENGER TRAINS.	
								Amount.	Per train mile.
\$1.1077	02.3006	\$ 5,824.15	59,475.13	\$2.904.72	1.904.22	1.904.22			
.4174	03.822	1,417,446.27	5,105.66	1,391.49	1.922.34	1.922.34			
.9218	02.296	888,639.20	2,600,078.25	1,442.34	1.922.34	1.922.34			
1.1664	02.296	2,581,016.04	3,586,789.64	1,345.24	1.922.34	1.922.34			
1.2386	02.943	288,969.92	7,377.45	1,345.24	1.922.34	1.922.34			
.1685	02.164	86,462.00	1,817.18	1,345.24	1.922.34	1.922.34			
.9539	02.847	1,863.85	8,372.68	1,345.24	1.922.34	1.922.34			
.2897	05.209			1,345.24	1.922.34	1.922.34			
1.0772	02.396	1,284,735.84	1,216.50	1,345.24	1.922.34	1.922.34			
.1801	02.724			1,345.24	1.922.34	1.922.34			
.6464	02.249	466,209.26	9,755.81	1,345.24	1.922.34	1.922.34			
.3714	01.844	4,120.59		1,345.24	1.922.34	1.922.34			
.25	03.			1,345.24	1.922.34	1.922.34			
.7246	03.206	54,085.81	246,896.78	1,345.24	1.922.34	1.922.34			
.8272	02.440	7,285.75		1,345.24	1.922.34	1.922.34			
.4806	03.80			1,345.24	1.922.34	1.922.34			
.326	03.708	5,277.68		1,345.24	1.922.34	1.922.34			
.9224	01.571	189,003.22		1,345.24	1.922.34	1.922.34			
1.0804	02.605	44,700.23		1,345.24	1.922.34	1.922.34			
.318	01.79	9,100.56		1,345.24	1.922.34	1.922.34			
.4567	02.88	29,825.42		1,345.24	1.922.34	1.922.34			
.5670	02.507	86,877.76		1,345.24	1.922.34	1.922.34			
		\$18,885,453.60							

NOTE—Where averages are not shown it means that the information given by some of the companies reporting was too meagre to be used.

TABLE No. 53—MILEAGE

RAILROADS.	FREIGHT TRAFFIC.					
	Number of tons carried earning revenue.	Number of tons carried one mile.	Average distance haul of one ton—miles.	Total freight revenue.	Average amt received for each ton of freight.	Average receipts per ton per mile.
Ames & College.....						
Atchison, Topeka & Santa Fe.....				\$ 214,224.03		
Burlington, Cedar Rap. & Nor..	2,027,001	314,185,842	155.00	8,542,532.28	\$ 1.74769	\$ 1.127
Chicago, Burlington & Quincy..						
Chicago, Iowa & Dakota.....	20,282	272,094	18.42	14,110.06	.60576	5.196
Chicago Great Western.....				2,728,070.59		
Chicago, Milwaukee & St. Paul.	4,185,215	524,577,917	126.86	8,894,817.92		
Chicago, Rock Island & Pacific.	5,408,752	1,157,708,717	211.00	5,176,812.65	1.25188	.997
Chicago & North-Western.....	879,765	61,182,845	100.97	8,267,740.97	1.50174	.713
Chicago, St. Paul, Minn. & O.	464,833	4,797,571	10.50	591,149.78	1.55662	.967
Fremont, Elkhorn & Mo. V....	60,583	2,818,310	38.00	97,487.50	.14887	1.446
Sioux City & Pacific.....	91,398	548,888	6.00	28,233.80	.46902	1.225
Colfax Northern.....	99,658			19,940.74	.20722	3.638
Crooked Creek.....	11,534	168,390	14.53	4,531.04	.61856	
Davenport, Rock Island & N.-W.				2,092.90	.19067	1.243
Des Moines, Iowa Falls & Nor.*	1,710,385	300,972,397	175.97	2,699,566.32	1.57931	.897
Dubuque & Sioux City.....	10,387	64,875	6.25	3,448.64	.38105	5.316
Stacyville Railroad.....						
Des Moines Union.....	1,630,799	223,493,568	137.00	1,443,068.83	.8849	.646
Iowa Central.....	117,656	2,222,923	18.89	25,284.00	.21493	1.138
Albia & Centerville.....	15,736	125,838	8.00	7,892.88	.50	6.25
Manchester & Onida*.....						
Marshalltown & Dakota.....	242,118	8,026,494	33.15	200,965.86	.83	2.503
Mason City & Ft. Dodge.....	585,728	30,039,682	51.29	414,026.21	.70996	1.378
Minneapolis & St. Louis.....	86,419	2,479,633	28.08	41,236.53	.477	1.66
Muscatine North & South.....						
Omaha & St. Louis.....	13,252	115,485	8.79	12,746.26	.96184	10.942
Tabor & Northern.....						
Union Pacific.....	257,358	58,422,124	227.01	414,276.19	1.60973	.799
Wabash.....	275,518	15,947,025	57.99	212,109.98	.76978	1.33
Willmar & Sioux Falls.....						
Winona & Western.....	14,870	854,911	17.15	24,894.85	1.68	2.91
Wisconsin, Minn. & Pacific.....						
NARROW GAUGE ROAD.						
Burlington & Northwestern.....	54,608	2,005,824	36.73	77,684.89	1.42165	3.87
Burlington & Western.....	61,071	4,562,382	74.71	100,154.01	1.63996	2.196
Total.....	17,796,006	2,714,965,785	152.56	\$ 85,174,153.20		

See note to table No. 52.

* New line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶ Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—IOWA—CONTINUED.

FREIGHT TRAFFIC.

Total freight earnings.	Freight earnings per mile of road.	Freight earnings per train mile.	Percentage of freight from point to point.	EXPENSE OF RUNNING AND MANAGEMENT OF FREIGHT TRAINS.		Average cost per ton per mile to move freight.	AVERAGE NUMBER OF TONS OF FREIGHT.		
				Amount.	Per train mile.		In train	In each loaded car.	In each car—L. O. L.
\$ 215,422.01	\$10,857.10	\$ 2,101.81							
3,542,562.26	3,511.17	2,244.04					184.17	12.28	
14,205.21	558.08	621.78	5.47				15.74	9.79	
2,723,670.50	5,892.45	1.50							
3,584,317.92	4,921.87	1,764.66							
5,176,812.65	4,348.35	1,766.69							
3,297,042.71	5,531.91	1,683.26	22.47				179.02	12.09	
891,165.78	5,732.30	1,333.49					223.72	14.62	
67,487.50	6,330.91	3,015.7							
23,970.85	36.02	1,456.01	5.55				213.87	16.84	
19,940.74	3,323.45	1,581.08	100.			.08	115.68	10.58	
24,581.04	1,393.01		100.				42.12	20.73	2.60
2,002.90	60.78								
2,701,653.32	3,834.04	1,442.65					160.72	10.78	
3,443.64	434.89	681.16	100.				11.87	7.51	
1,443,093.38	3,175.60	1,854					209.64	16.17	
25,293.00	1,034.70	1,105.68	100.				97.19	13.86	
7,892.88	986.61		100.				40.00	20.00	10.00
300,995.86	2,073.24	2,991.09	100.						
414,723.21	1,930.82	1,896.17					135.40	10.46	
41,236.58	1,438.31	1,012.9	100.				60.00	15.76	8.00
12,743.28	1,450.00	1,629.9	100.						
417,339.35	1,907.34	2,083.43	25.	412,730.70	2.011	.706	234.66	15.01	10.46
216,689.86	2,824.50	2,702.21					199.43	10.42	
24,894.86	1,039.36						204.00	25.54	
77,684.89	1,473.76	6,467.42							
100,154.01	961.17	1,167.13							
\$ 35,195,420.56									

TABLE No. 54—MILEAGE

RAILROADS.	PASSENGER AND FREIGHT TRAFFIC.		
	Passenger and freight revenue.	PASSENGER AND FREIGHT REVENUE PER MILE OF ROAD.	
		Miles.	Amount per mile.
Ames & College.....	\$ 9,124.25	1.94	
Atchison, Topeka & Santa Fe.....	258,834.26	19.86	\$ 13,032.94
Burlington, Cedar Rapids & Northern.....	4,712,936.01	1,006.94	4,671.16
Chicago, Burlington & Quincy.....			
Chicago, Iowa & Dakota.....	18,840.87	26.40	694.11
Chicago Great Western.....	8,492,917.61	462.28	7,569.06
Chicago, Milwaukee & St. Paul.....	10,863,206.18	1,794.91	6,052.33
Chicago, Rock Island & Pacific.....	7,378,792.94	1,178.88	6,257.82
Chicago & North-Western.....	11,186,488.39	1,583.80	7,293.32
Chicago, St. Paul, Minneapolis & Omaha.....	885,637.31	102.05	8,188.51
Fremont, Elkhorn & Missouri Valley.....	73,084.02	10.66	6,855.91
Sioux City & Pacific.....	59,700.29	80.47	741.54
Colfax Northern.....	21,728.80	6.00	3,620.55
Crooked Creek.....	25,585.67	17.01	1,452.91
Davenport, Rock Island & Northwestern.....	2,042.90	84.43	60.78
Des Moines, Iowa Falls & Northern*.....			
Dubuque & Sioux City.....	3,760,620.54	704.65	5,336.86
Stacyville Railroad.....	4,060.04	7.96	511.84
Des Moines Union.....			
Iowa Central.....	1,881,838.61	454.43	4,030.04
Albia & Centerville.....	88,298.31	24.44	1,342.25
Manchester & Oneida*.....	12,013.47	8.00	1,501.64
Marshalltown & Iowa Falls.....			
Mason City & Ft. Dodge.....	249,147.33	96.70	2,576.34
Minneapolis & St. Louis.....	611,128.36	211.15	2,884.29
Muscatine North & South.....	48,610.28	28.67	1,685.47
Omaha & St. Louis.....			
Tabor & Northern.....	16,850.89	8.79	1,018.07
Union Pacific.....			
Wabash.....	566,402.08	218.20	2,588.67
Willmar & Sioux Falls.....	246,706.16	76.70	8,216.50
Winona & Western.....			
Wisconsin, Minn. & Pacific.....	82,293.43	28.50	1,572.57
NARROW GAUGE ROADS.			
Burlington & Northwestern.....	102,848.07	52.50	1,949.49
Burlington & Western.....	129,519.61	70.70	1,242.99
Total.....	\$46,577,811.68	5,264.06	\$ 5,681.24

aEstimated. d. Deficit. *New Line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—IOWA—CONTINUED.

PASSENGER AND FREIGHT TRAFFIC.							EXPENSE OF RUNNING AND MANAGEMENT OF ALL TRAINS.	
PASSENGER AND FREIGHT EARNINGS.		GROSS EARNINGS FROM OPERATION.		EXPENSE.		Net earnings per mile.	Total.	Per train mile—in cents.
Amount.	Per mile of road.	Amount.	Per mile of road.	Amount.	Per mile of road.			
\$ 9,124.25		\$ 9,124.25		\$ 6,045.89		\$1,655.99		
275,097.14	\$13,851.82	279,154.55	\$14,065.11	174,171.98	\$8,799.99	5,285.12		
4,980,008.53	4,916.05	4,969,272.90	4,925.24	3,092,724.52	3,065.32	1,859.92		
						22,908.95		
19,310.84	781.47	19,581.15	741.71	15,532.17	550.28	151.48	\$ 15,532.17	90143
3,612,309.74	7,814.96	3,619,911.89	7,831.41	2,633,453.66	5,816.28	2,051.18		
11,434,366.17	6,370.46	11,457,355.44	6,383.25	8,215,587.83	4,578.83	1,804.42		
7,737,828.69	6,583.74	7,778,143.98	6,600.99	4,653,761.89	3,961.69	2,647.29		
11,863,832.35	7,734.93	11,894,795.51	7,755.12	7,755,408.21	5,056.33	2,698.79	7,755,408.21	89623
880,135.70	8,624.55	884,937.64	8,671.61	483,817.45	4,789.98	3,881.63		
74,864.95	7,022.48	74,864.92	7,025.79	24,469.54	2,246.45	4,780.84	24,469.53	67320
65,432.85	813.18	65,227.73	823.01	8,543.29	554.71	468.80	23,543.29	64063
21,837.31	3,639.55	21,837.31	3,639.55	10,959.01	1,826.50	1,813.10		
26,514.89	1,505.67	27,503.64	1,571.81	19,396.70	1,089.92	967.46		
5,465.56	153.74	175,238.26	5,089.69	106,081.78	3,081.08	2,008.61		
3,968,399.16	5,657.26	4,290,897.23	6,044.79	3,233,969.45	4,599.43	1,457.36		
4,665.14	598.29	4,712.16	594.22	8,823.41	1,118.29	6,519.07		
1,912,294.0	4,208.12	1,917,741.98	4,220.10	1,538,750.94	3,485.14	754.97		
85,043.81	1,433.87	85,116.61	1,433.85	59,954.80	2,453.12	61,016.27		
12,013.47	1,501.68	12,013.47	1,501.68	8,611.42	1,076.4	425.26	1,281.87	4756
255,001.67	2,637.08	255,739.82	2,644.67	146,981.42	1,519.45	1,125.22		
680,422.94	3,127.75	670,354.80	3,174.78	454,591.54	2,152.93	1,021.85		
48,610.28	1,646.47	48,610.28	1,646.47	45,636.06	1,591.75	103.72		
18,023.94	1,918.07	18,417.52	2,066.28	11,901.58	1,366.86	741.29		
606,362.57	2,771.18	606,362.57	2,771.18	619,096.05	2,823.51	658.88		
261,389.59	3,407.29	262,868.81	3,427.48	225,937.38	2,945.72	481.76		
84,055.41	1,449.17	84,201.06	1,455.36	22,863.07	972.47	472.89		
107,460.31	2,046.96	107,460.31	2,046.96	62,183.98	1,845.45	492.47		
136,661.11	1,311.52	131,661.11	1,311.52	128,445.96	1,232.69	366.50		
\$49,084,476.57	\$ 5,941.83	\$49,649,075.98	\$ 6,007.52	\$38,900,683.90	\$4,102.22	\$1,907.70		

TABLE No. 55—MILEAGE

RAILROADS.	MILES RUN.			
	BY TRAINS EARNING REVENUE.			
	Passenger trains.	Freight trains.	Mixed trains.	Total.
Ames & College.....	64,220	95,278	7,840	166,838
Aitchison, Topeka & Santa Fe.....	1,844,589	1,575,106		2,922,775
Burlington, Cedar Rapids & Northern.....				
Chicago, Burlington & Quincy.....				
Chicago, Iowa & Dakota.....			17,296	17,296
Chicago Great Western.....	992,748	1,749,059	64,596	2,806,393
Chicago, Milwaukee & St. Paul.....	2,896,288	4,741,745	294,515	7,402,548
Chicago, Rock Island & Pacific.....	2,890,670	2,684,998	245,293	5,820,961
Chicago & North-Western.....	3,001,827	4,665,909	395,748	8,063,484
Chicago, St. Paul, Minn. & Omaha.....	199,895	220,355	10,642	430,892
Fremont, Elkhorn & Mo. Valley.....	18,596	22,473	11	39,080
Sioux City & Pacific.....	24,281	19,372	589	44,142
Colfax Northern.....			18,024	18,024
Crooked Creek.....				
Davenport, Rock Island & Northwestern.....				
Des Moines, Iowa Falls & Northern*.....				
Dubuque & Sioux City.....	1,892,476	1,872,704		3,265,180
Stacyville Railroad.....	4,998	5,464		10,462
Des Moines Union.....				
Iowa Central.....	538,675	971,885	94,410	1,604,970
Albia & Centerville.....	8,518	7,794	15,078	31,390
Manchester & Oneida*.....			26,000	26,000
Marshalltown & Dakota.....				
Mason City & Ft. Dodge.....	55,416	67,188		122,604
Minneapolis & St. Louis.....	265,719	221,859		487,578
Muscatine North & South.....			40,710	40,710
Omaha & St. Louis.....				
Tabor & Northern.....			12,411	12,411
Union Pacific.....				
Wabash.....	237,731	205,234		433,965
Willmar & Sioux Falls.....	48,981	78,904		128,945
Winona & Western.....				
Wisconsin, Minn. & Pacific.....	11,321	9,585	149	21,055
NARROW GAUGE ROADS.				
Burlington & Northwestern.....	85,533	12,004		47,587
Burlington & Western.....	143,177	85,812		228,989
Total.....	13,818,102	19,816,358	1,207,692	34,832,152

*New line. †For period July 1st to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1st to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—IOWA—CONTINUED.

BY OTHER TRAINS.		Grand total train mileage.	AVERAGE NO. OF CARS IN TRAIN.			MILEAGE OF FREIGHT CARS.			
Switching.	Construction and others.		All.	Loaded.	Empty.	Loaded north or east.	Loaded south or west.	Empty north or east.	Empty south or west.
28,622	2,888	198,800	80	21	9	971,272	1,187,685	557,748	407,449
587,269	180,269	3,590,348	19	15	4				
	1,088	18,889	2	1	1	12,974	14,827	5,835	8,886
251,922	117,750	8,176,070				12,682,628	18,480,451	4,858,979	4,809,555
		7,402,546							
		5,321,506	21	15	6	19,136,668	24,280,040	11,214,591	6,545,207
2,360,914	1,269,888	12,808,295	28	16	7	39,024,866	40,187,921	15,938,548	18,447,022
100,591	2,698	594,151							
	2,306	83,886	21	18	8	144,145	140,702	89,228	92,687
18,880	1,477	58,999	16	11	5	108,481	109,240	52,945	49,796
		18,024	4	2	2		26,454		21,126
87,380		87,380							
454,169	76,622	8,795,971	21	15	6	12,722,479	15,209,947	6,884,548	4,081,246
		10,462	2	1	1	4,496	4,154	1,750	1,538
	157,180	1,806,680	17	12	4	8,183,810	5,686,089	1,071,686	8,174,684
	3,890	25,250	7	5	2	92,871	23,661	5,929	41,580
		26,000	4	2	2				
9,565	17,214	149,888				366,875	441,044	185,877	91,082
	44,822	581,900	17	18	4	1,182,611	1,789,022	628,565	159,204
		40,710				72,698	84,559	36,846	22,259
		12,411							
84,708	46,044	566,712	26	19	7	2,025,550	1,897,882	791,258	730,982
	9,288	188,178	26	19	6	690,264	869,965	810,316	144,139
		21,055				85,884	59,387	15,274	18,087
18,780		66,817							
9,380		268,879							
8,978,672	1,872,214	40,181,068				97,274,902	106,297,950	42,180,878	88,899,481

TABLE No. 56—MILEAGE

RAILROADS.	PASSENGER	
	Number of passengers carried earning revenue.	Number of passengers carried one mile.
Ames & College.....	116,488	.....
Atchison, Topeka & Santa Fe.....	3,910,941	378,819,100
Burlington, Cedar Rapids & Northern.....	1,281,075	53,980,127
Chicago, Burlington & Quincy.....	12,842,481	505,209,908
Chicago, Iowa & Dakota.....	10,138	110,088
Chicago Great Western.....	1,716,088	75,708,267
Chicago, Milwaukee & St. Paul.....	9,158,967	384,944,875
Chicago, Rock Island & Pacific.....	8,815,825	382,175,680
Chicago & North-Western.....	18,851,714	553,032,587
Chicago, St. Paul, Minneapolis & Omaha.....	2,985,641	125,090,717
Fremont, Elkhorn & Missouri Valley.....	680,524	15,436,446
Sioux City & Pacific.....	86,917	1,440,568
Colfax Northern.....	6,153	34,218
Crooked Creek.....	.....	.....
Davenport, Rock Island & Northwestern.....	.....	.....
Des Moines, Iowa Falls & Northern*.....	.....	.....
Dubuque & Sioux City.....	966,158	45,873,565
Stacyville Railroad.....	3,888	22,446
Des Moines Union.....	.....	.....
Iowa Central.....	708,810	30,753,680
Albia & Centerville.....	21,554	494,198
Manchester & Oneida*.....	2,080	16,480
Marshalltown & Dakota.....	.....	.....
Mason City & Ft. Dodge.....	66,489	1,502,971
Minneapolis & St. Louis.....	989,038	41,434,831
Muscatine North & South.....	14,041	210,187
Omaha & St. Louis†.....	.....	.....
Tabor & Northern.....	12,621	110,088
Union Pacific.....	.....	.....
Wabash.....	5,109,902	322,708,490
Willmar & Sioux Falls.....	220,097	9,529,807
Winona & Western§.....	.....	.....
Wisconsin, Minn. & Pacific.....	212,062	4,115,775
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	58,875	1,080,614
Burlington & Western.....	53,680	1,330,648
Total.....	67,188,082	3,084,285,874

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—ENTIRE LINE.

TRAFFIC.

Average distance carried—miles.	Total passenger revenue.	Average amount received from each passenger	Average receipts per passenger per mile.	Total passenger earnings.	Passenger earnings per mile of road.	Passenger earnings per train mile.
1.38	\$ 5,824.15			\$ 5,824.15		
97.01	8,352,102.18	\$ 2.18567	02.208	10,715,195.28	\$ 2,229.22	\$ 1.20158
42.13	1,292,513.09	1.00893	02.394	1,507,118.81	1,211.22	1.08117
48.23	12,000,405.92	1.025.6	02.126	15,973,709.55	2,011.45	1.09758
30.92	4,230.31	.41748	03.822	5,105.68	193.40	.29536
44.15	1,551,808.23	.9048	02.05	1,881,001.39	2,024.26	.795
42.08	8,918,990.80	.9048	02.817	11,871,707.02	1,757.62	1.07307
45.96	8,158,189.42	.9811	02.185	9,448,775.94	2,400.65	1.15585
29.86	11,055,183.60	.58643	01.999	13,137,735.17	2,267.76	.88170
52.67	2,000,242.96	1.23867	02.343	3,396,403.99	2,137.32	1.05009
53.64	911,582.90	1.39009	02.572	1,224,909.53	893.69	1.14384
39.02	33,900.38	.91991	02.357	40,118.49	373.47	1.5205
5.55	1,782.56	.28971	05.200	1,817.18	302.86	.18952
	1,054.68			1,963.85	112.65	
				4,682.81	95.68	
48.05	1,072,206.32	1.07635	02.337	1,299,779.80	1,773.08	.89455
6.62	611.40	.18019	02.724	1,216.50	158.40	.2484
29.39	464,690.29	.65791	02.233	561,736.10	1,008.01	.69088
20.14	8,005.81	.37141	01.844	9,755.81	399.18	.41845
8.00	4,120.59	.25	03.	4,120.59	515.07	.16
29.60	48,131.47	.72484	03.206	54,085.81	558.79	.97507
44.12	857,251.32	.9129	02.069	1,011,332.43	1,575.68	1.13136
14.96	6,466.13	.4606	03.03	7,265.75	254.12	.1799
8.79	4,118.63	.326	03.708	5,277.68	600.40	
68.16	5,730,240.62	1.18182	01.791	7,029,644.06	2,839.37	.914
42.91	265,516.73	1.1965	02.736	313,953.66	730.42	.94379
13.34	109,046.32	.51414	02.65	130,646.69	584.02	.6104
19.68	24,713.18	.45871	02.880	29,825.42	568.10	.89989
24.79	23,365.60	.54705	02.207	36,377.76	349.11	.25407
43.08	\$ 64,552,465.74	\$.90077	02.125	\$ 79,777,011.72	\$ 2,018.91	\$ 1.11394

TABLE No. 52—MILEAGE

RAILROADS.	PASSENGER TRAFFIC.			
	Number of pas- sengers carried— earning revenue	Number of pas- sengers carried one mile.	Average distance carried.	Total passenger revenue.
Ames & College.....	116,488		1.98	\$ 5,824.15
Atchison, Topeka & Santa Fe.....				44,610.21
Burlington, Cedar Rapids & Northern.....	1,066,581	49,462,767	46.816	1,170,363.75
Chicago, Burlington & Quincy.....				
Chicago, Iowa & Dakota.....	10,183	110,688	10.92	4,290.31
Chicago Great Western.....				769,247.03
Chicago, Milwaukee & St. Paul.....				2,028,835.26
Chicago, Rock Island & Pacific.....	2,583,169	95,667,506	40.14	2,196,990.29
Chicago & North-Western.....	2,512,924	128,199,782	50.942	2,928,747.42
Chicago, St. Paul, Minneapolis & Omaha.....	197,379	10,434,307	52.87	244,487.53
Fremont, Elkhorn & Missouri Valley.....	33,213	258,641	7.83	5,592.52
Sioux City & Pacific.....	83,624	1,840,564	39.899	31,466.99
Colfax Northern.....	6,153	84,218	5.55	1,732.56
Crooked Creek.....				1,054.68
Davenport, Rock Island & Northwestern.....				
Des Moines, Iowa Falls & Northern*.....				
Dubuque & Sioux City.....	985,004	45,418,814	46.11	1,061,104.22
Stacyville Railroad†.....	8,398	22,446	6.62	611.40
Des Moines Union.....				
Iowa Central.....	600,664	17,264,727	28.74	388,299.78
Albia & Centerville.....	21,554	484,198	20.14	8,005.31
Manchester & Oneida*.....	2,090	16,490	8.	4,120.50
Marshalltown & Dakota.....				
Mason City & Ft. Dodge.....	66,489	1,502,971	28.60	48,181.47
Minneapolis & St. Louis.....	238,272	8,976,909	38.89	197,102.15
Muscatine North & South.....	14,041	210,187	14.96	6,466.13
Omaha & St. Louis†.....				
Tabor & Northern.....	12,621	110,968	8.79	4,118.63
Union Pacific.....				
Wabash.....	153,279	9,681,254	63.16	152,125.89
Willmar & Sioux Falls.....	33,558	1,296,250	38.7	34,596.18
Winona & Western§.....				
Wisconsin, Minn. & Pacific.....	21,155	411,506	19.43	7,867.53
NARROW GAUGE ROADS.				
Burlington & Northwestern.....	58,875	1,060,614	19.68	24,713.13
Burlington & Western.....	58,090	1,390,648	24.79	29,365.60
Total.....	8,614,254	373,198,965	43.32	\$11,300,445.67

* New line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. † Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—IOWA.

PASSENGER TRAFFIC.

Average amount received from each passenger.	Average receipt per mile—cents.	Total passenger earnings.	Passenger earnings per mile of road.	Passenger earnings per train mile.	Highest rate of fare per mile—cents.	Lowest rate of fare per mile—cents.	Cost of carrying each passenger one mile.	EXPENSE OF RUNNING AND MANAGEMENT OF PASSENGER TRAINS.	
								Amount.	Per train mile cts.
		\$ 5,824.15							
		59,475.18							
\$1.1077	02.3306	1,417,446.27	\$2,004.72	\$.88112	8.0	.60			
			1,404.88	1.05418	8.5	2.00			
.4174	03.822	5,105.68	198.40	.29536	4	2			
		88,639.20	1,922.50	.88	8.4	3.4			
.9218	02.206	2,600,078.25	1,448.38	.97718	3	1			
1.1654	02.296	3,581,016.04	2,100.40	.97918					
1.2586	02.343	59,789.64	2,345.02	.89985	4	1			
.1686	02.164	28,969.92	2,881.65	1.37254					
.9658	02.347	7,377.45	692.07	.54218	4	2.5			
.2697	05.209	9,462.00	453.11	1.47202	3				
		1,817.18	802.86	.13652	3	2			
		1,983.85	112.65		4				
		3,372.68	97.96						
1.0772	02.336	1,264,735.84	1,823.22	.97263	3				
.1801	02.724	1,216.50	163.40	.2434	3				
.6464	02.249	496,209.26	1,082.52	.69146	3				
.3714	01.844	9,755.81	399.18	.41845	3				
.25	03.	4,120.59	515.07	.16	3	3			
.7246	03.206	54,065.81	553.79	.97507					
.8272	02.440	246,398.78	1,164.93	.92728					
.4905	03.80	7,285.75	254.12	.1769					
.326	03.708	5,277.63	600.40		4	3			
.9224	01.571	189,008.22	883.52	.81915	3	1.500	2.182	\$ 206,865.35	.044
1.0804	02.675	44,700.23	582.79	.91260					
.318	01.79	9,180.56	339.81		3	2			
.4587	02.83	29,825.42	593.10	.89989					
.5470	02.207	36,377.76	849.11	.25407					
		\$13,885,459.60							

NOTE.—Where averages are not shown in recapitulation, the incomplete information given by some of the companies reporting makes the reason therefor obvious.

TABLE No. 53—MILEAGE

RAILROADS.	FREIGHT TRAFFIC.					
	Number of tons carried earning revenue.	Number of tons carried one mile.	Average distance hauled of one ton—miles.	Total freight revenue.	Average amt received for each ton of freight.	Average receipts per ton per mile.
Ames & College.....	.....	.....	.....	.....	.....	.....
Atchison, Topeka & Santa Fe.....	.....	.....	.....	\$ 214,224.03	.....	.....
Burlington, Cedar Rap. & Nor.....	2,027,001	314,185,842	155.00	8,542,532.26	\$ 1.74769	\$ 1.127
Chicago, Burlington & Quincy.....	.....	.....	.....	.....	.....	.....
Chicago, Iowa & Dakota.....	20,262	272,094	13.42	14,110.06	.66576	5.196
Chicago Great Western.....	.....	.....	.....	2,725,070.58	.....	.....
Chicago, Milwaukee & St. Paul.....	4,135,215	524,577,917	126.86	8,884,317.92	1.25198	.987
Chicago, Rock Island & Pacific.....	5,498,752	1,157,706,717	211.00	8,257,740.97	1.50174	.713
Chicago & North-Western.....	879,765	61,132,345	160.97	591,149.78	1.55562	.937
Chicago, St. Paul, Minn. & O.....	454,833	4,797,571	10.50	97,487.50	.14837	1.46
Fremont, Elkhorn & Mo. V.....	60,583	2,318,310	38.00	23,233.30	.46602	1.225
Sioux City & Pacific.....	91,398	548,388	6.00	19,940.74	.20722	3.638
Colfax Northern.....	39,658	.....	.....	24,531.04	.61856	.....
Crooked Creek.....	11,534	168,300	14.53	2,092.90	.18007	1.243
Davenport, Rock Island & N.-W.....	.....	.....	.....	.....	.....	.....
Des Moines, Iowa Falls & Nor. W.....	1,710,985	300,972,997	175.97	2,669,563.32	1.57831	.897
Dubuque & Sioux City.....	10,387	64,875	6.25	8,443.64	.33105	5.316
Stacyville Railroad.....	.....	.....	.....	.....	.....	.....
Des Moines Union.....	1,630,799	223,433,508	137.00	1,443,088.83	.8849	.646
Iowa Central.....	117,656	2,222,923	18.89	25,284.00	.21493	1.134
Albia & Centerville.....	15,730	123,838	8.00	7,892.88	.50	6.25
Manchester & Oneida.....	.....	.....	.....	.....	.....	.....
Marshalltown & Dakota.....	.....	.....	.....	.....	.....	.....
Mason City & Ft. Dodge.....	242,118	8,026,494	33.15	200,965.86	.83	2.503
Minneapolis & St. Louis.....	585,728	30,039,632	51.29	414,023.21	.70696	1.375
Muscataine North & South.....	80,419	2,479,038	28.06	41,236.53	.477	1.66
Omaha & St. Louis.....	.....	.....	.....	.....	.....	.....
Tabor & Northern.....	13,252	115,485	8.79	12,746.26	.96184	10.942
Union Pacific.....	257,358	58,422,124	227.01	414,276.19	1.60973	.709
Wabash.....	275,548	15,947,025	57.99	212,109.93	.76973	1.33
Willmar & Sioux Falls.....	.....	.....	.....	.....	.....	.....
Winona & Western.....	14,870	854,911	17.15	24,894.85	1.68	2.91
Wisconsin, Minn. & Pacific.....	54,008	2,005,824	36.73	77,634.89	1.42165	3.37
NARROW GAUGE ROAD.	61,071	4,532,382	74.71	100,154.01	1.63906	2.195
Burlington & Northwestern.....	.....	.....	.....	.....	.....	.....
Burlington & Western.....	.....	.....	.....	.....	.....	.....
Total.....	17,795,000	2,714,935,785	152.56	\$ 35,174,153.20	.....	.....

See note to table No. 52.

* New line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶ Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—IOWA—CONTINUED.

FREIGHT TRAFFIC.

Total freight earnings.	Freight earnings per mile of road.	Freight earnings per train mile.	Percentage of freight from point to point.	EXPENSE OF RUNNING AND MANAGEMENT OF FREIGHT TRAINS.		Average cost per ton per mile to move freight.	AVERAGE NUMBER OF TONS OF FREIGHT.		
				Amount.	Per train mile.		In train.	In each loaded car.	In each car—L. C. L.
\$ 215,422.01	\$10,867.10	\$ 2.10181							
8,542,532.26	8,511.17	2.24464					184.17	12.28	
14,208.21	538.08	.82178	5.47				15.74	9.79	
2,723,670.50	5,862.45	1.50							
8,594,817.92	4,321.87	1.76466							
5,176,812.05	4,343.36	1.76669							
8,267,042.71	5,831.91	1.68236	22.47				179.02	12.09	
891,165.78	5,792.90	1.88949					228.72	14.62	
67,487.50	6,330.91	3.01657							
26,970.85	36.02	1.45501	5.55				218.37	16.84	
19,940.74	3,323.46	1.58108	100.			.02	115.68	10.58	
24,58.04	1,363.01		100.				42.12	20.78	2.00
2,082.90	60.78								
2,701,653.32	3,834.04	1.44265					160.72	10.78	
8,443.64	434.89	.68116	100.				11.87	7.51	
1,443,088.88	3,175.60	1.854					209.64	16.17	
25,293.00	1,084.70	1.10568	100.				97.19	18.86	
7,592.88	986.61		100.				40.00	20.00	10.00
200,965.86	2,078.24	2.99109	100.						
414,735.21	1,950.82	1.89617					135.40	10.46	
41,288.53	1,438.81	1.0129	100.				60.00	15.76	8.00
12,746.26	1,450.00	1.6269	100.						
417,329.35	1,907.99	2.08849	25.	412,730.70	2.011	.708	284.66	15.01	10.46
216,690.56	2,824.50	2.70921					199.48	10.42	
24,894.86	1,039.36						204.00	25.54	
77,664.89	1,473.76	6.46742							
100,154.01	961.17	1.16718							
\$ 35,198,420.59									

TABLE No. 54—MILEAGE

RAILROADS.	PASSENGER AND FREIGHT TRAFFIC.		
	Passenger and freight revenue.	PASSENGER AND FREIGHT REVENUE PER MILE OF ROAD.	
		Miles.	Amount per mile.
Ames & College.....	\$ 9,124.25	1.93	
Atchison, Topeka & Santa Fe.....	253,834.26	19.86	\$ 13,082.94
Burlington, Cedar Rapids & Northern.....	4,712,938.01	1,006.94	4,671.16
Chicago, Burlington & Quincy.....			
Chicago, Iowa & Dakota.....	18,840.37	26.40	694.71
Chicago Great Western.....	3,492,917.61	462.23	7,566.96
Chicago, Milwaukee & St. Paul.....	10,863,203.18	1,794.91	6,052.23
Chicago, Rock Island & Pacific.....	7,373,792.94	1,173.33	6,257.36
Chicago & North-Western.....	11,186,488.39	1,533.80	7,243.32
Chicago, St. Paul, Minneapolis & Omaha.....	885,637.31	102.05	8,188.51
Fremont, Elkhorn & Missouri Valley.....	73,084.02	10.66	6,855.91
Sioux City & Pacific.....	59,700.29	90.47	741.59
Colfax Northern.....	21,723.30	6.00	3,620.55
Crooked Creek.....	25,585.67	17.01	1,452.91
Davenport, Rock Island & Northwestern.....	2,042.90	34.43	60.73
Des Moines, Iowa Falls & Northern*.....			
Dubuque & Sioux City†.....	3,760,620.54	704.65	5,336.36
Stacyville Railroad‡.....	4,060.04	7.98	511.94
Des Moines Union.....			
Iowa Central.....	1,881,338.61	454.43	4,030.04
Albia & Centerville.....	83,293.31	24.44	1,332.25
Manchester & Oneida*.....	12,013.47	8.06	1,501.48
Marshalltown & Dakota.....			
Mason City & Ft. Dodge.....	249,147.33	96.70	2,576.38
Minneapolis & St. Louis.....	611,123.36	211.15	2,894.29
Muscatine North & South.....	48,610.23	23.07	1,695.47
Omaha & St. Louis.....			
Tabor & Northern.....	16,859.39	3.79	1,913.07
Union Pacific.....			
Wabash.....	566,402.08	218.20	2,583.07
Willmar & Sioux Falls.....	243,703.16	76.70	3,216.50
Winona & Western§.....			
Wisconsin, Minn. & Pacific.....	82,263.43	23.50	1,372.47
NARROW GAUGE ROADS.			
Burlington & Northwestern.....	102,848.07	52.50	1,949.49
Burlington & Western.....	129,519.61	70.70	1,242.99
Total.....	\$46,577,811.68	5,264.06	\$ 5,638.24

aEstimated. bDeficit. *New Line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—IOWA—CONTINUED.

PASSENGER AND FREIGHT TRAFFIC.							EXPENSE OF RUNNING AND MANAGEMENT OF ALL TRAINS.	
PASSENGER AND FREIGHT EARNINGS.		GROSS EARNINGS FROM OPERATION.		EXPENSE.		Net earnings per mile.	Total.	Per train mile—in cents.
Amount.	Per mile of road.	Amount.	Per mile of road.	Amount.	Per mile of road.			
\$ 9,124.25		\$ 9,124.25		\$ 6,045.89		\$1,055.99		
275,097.14	\$13,851.82	279,134.55	\$14,055.11	174,171.98	\$8,709.99	5,285.12		
4,980,008.53	4,916.05	4,969,272.90	4,925.24	3,002,724.52	3,065.82	1,869.92		
						2,308.96		
19,810.84	731.47	19,581.15	741.71	15,532.17	530.28	151.48	\$ 15,562.17	90143
3,612,300.74	7,814.96	3,619,911.99	7,831.41	2,683,453.06	5,816.28	2,015.18		
11,434,396.17	6,370.46	11,457,855.44	6,393.25	8,218,587.33	4,578.93	1,804.42		
7,737,828.69	6,593.74	7,778,143.99	6,600.99	4,653,761.39	3,951.09	2,647.29		
11,854,832.35	7,734.93	11,894,795.51	7,755.12	7,755,403.21	5,055.33	2,698.79	7,755,403.21	36623
860,133.70	4,624.53	884,987.64	8,671.61	483,817.45	4,789.98	3,881.68		
74,864.95	7,022.48	74,894.92	7,025.79	24,460.53	2,245.43	4,780.84	24,460.53	67320
65,432.85	813.18	66,227.78	823.01	8,543.29	354.71	468.30	23,543.29	64063
21,837.31	3,699.55	21,837.31	3,639.55	10,959.01	1,826.50	1,819.10		
26,514.89	1,505.67	27,503.64	1,571.81	19,396.70	1,099.92	987.46		
5,405.68	153.74	175,238.26	5,099.69	106,081.73	3,081.08	2,006.61		
3,986,399.16	5,657.26	4,230,967.23	6,049.79	3,233,989.45	4,539.43	1,457.36		
4,665.14	598.29	4,712.16	594.22	3,523.41	1,113.29	6,519.07		
1,912,293.0	4,308.12	1,917,741.98	4,230.10	1,533,750.94	3,485.14	734.97		
85,043.81	1,433.87	85,116.61	1,436.55	59,954.80	2,453.12	61,016.27		
12,013.47	1,501.68	12,013.47	1,501.68	8,611.42	1,076.41	425.26	1,281.87	4736
255,001.67	2,637.08	255,739.82	2,644.67	146,981.42	1,519.45	1,125.22		
660,422.94	3,127.75	670,354.80	3,174.73	454,591.54	2,152.93	1,021.85		
48,610.28	1,695.47	48,610.28	1,695.47	45,685.96	1,591.75	103.72		
18,023.94	1,918.07	18,417.52	2,005.28	11,901.53	1,865.86	741.29		
606,332.57	2,771.18	606,332.57	2,771.18	619,096.05	2,827.51	6,56.88		
261,539.59	3,407.29	263,898.81	3,427.48	225,987.33	2,945.72	481.76		
34,055.41	1,449.17	34,201.08	1,455.36	22,858.07	972.47	472.89		
107,460.31	2,046.36	107,460.31	2,046.36	62,189.38	1,845.45	492.47		
130,661.11	1,316.22	131,661.11	1,311.52	123,445.96	1,232.99	366.50		
\$49,034,476.57	\$ 5,941.86	\$49,649,075.98	\$ 6,007.52	\$38,900,668.90	\$4,102.22	\$1,907.70		

TABLE No. 55—MILEAGE

RAILROADS.	MILES RUN.			
	BY TRAINS EARNING REVENUE.			
	Passenger trains.	Freight trains.	Mixed trains.	Total.
Ames & College.....				
Atchison, Topeka & Santa Fe.....	64,220	95,278	7,840	166,838
Burlington, Cedar Rapids & Northern.....	1,844,589	1,578,106		2,922,775
Chicago, Burlington & Quincy.....				
Chicago, Iowa & Dakota.....			17,296	17,296
Chicago Great Western.....	902,748	1,749,059	64,596	2,806,398
Chicago, Milwaukee & St. Paul.....	2,806,296	4,741,745	264,515	7,402,546
Chicago, Rock Island & Pacific.....	2,800,070	2,694,908	245,298	5,320,896
Chicago & North Western.....	8,101,827	4,665,906	305,748	8,662,984
Chicago, St. Paul, Minn. & Omaha.....	109,865	220,355	10,642	430,862
Fremont, Elkhorn & Mo. Valley.....	18,596	22,478	11	39,080
Sioux City & Pacific.....	24,281	19,872	589	44,142
Colfax Northern.....			18,024	18,024
Crooked Creek.....				
Davenport, Rock Island & Northwestern.....				
Des Moines, Iowa Fall- & Northern*.....				
Dubuque & Sioux City.....	1,892,476	1,872,704		3,265,180
Stacyville Railroad.....	4,908	5,464		10,462
Des Moines Union.....				
Iowa Central.....	598,075	971,885	94,410	1,649,470
Albia & Centerville.....	8,518	7,794	15,078	8,890
Manchester & Oneida.....			26,000	26,000
Marshalltown & Dakota.....				
Mason City & Ft. Dodge.....	55,416	67,188		122,604
Minneapolis & St. Louis.....	265,719	221,859		487,578
Muscatine North & South.....			40,710	40,710
Omaha & St. Louis.....				
Tabor & Northern.....			12,411	12,411
Union Pacific.....				
Wabash.....	280,781	205,284		435,965
Willmar & Sioux Falls.....	48,981	79,904		123,945
Winona & Western.....				
Wisconsin, Minn. & Pacific.....	11,821	9,585	149	21,655
NARROW GAUGE ROADS.				
Burlington & Northwestern.....	85,539	12,004		47,537
Burlington & Western.....	143,177	85,812		228,989
Total.....	18,878,102	19,816,856	1,207,692	31,532,158

*New line. †For period July 1st to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For Period July 1st to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—IOWA—CONTINUED.

BY OTHER TRAINS.		Grand total train mileage.	AVERAGE NO. OF CARS IN TRAIN.			MILEAGE OF FREIGHT CARS.			
Switching.	Construction and others.		All.	Loaded.	Empty.	Loaded north or east.	Loaded south or west.	Empty north or east.	Empty south or west.
28,629	2,888	198,300	80	21	9	971,272	1,187,685	557,748	407,449
537,209	180,209	8,590,848	19	15	4				
	1,088	18,886	2	1	1	12,974	14,827	5,885	8,886
251,922	117,780	8,176,070				12,682,628	13,480,451	4,858,979	4,809,555
	7,402,546	5,321,846	21	15	6	19,186,668	24,200,040	11,214,591	6,545,207
2,880,914	1,269,898	12,308,298	28	16	7	89,024,866	40,187,921	15,988,548	18,447,022
100,591	2,698	584,151							
	2,306	83,886	21	13	8	144,145	140,708	89,288	92,687
13,880	1,477	68,999	16	11	5	108,481	109,240	52,945	49,786
		18,084	4	2	2		26,454		21,126
87,880		87,880							
454,169	76,622	3,795,971	21	15	6	12,722,479	15,209,947	6,884,548	4,081,246
		10,462	2	1	1	4,486	4,154	1,750	1,688
	157,180	1,806,680	17	13	4	8,183,810	5,686,089	1,071,686	8,174,684
	3,800	85,250	7	5	2	92,871	23,661	5,999	41,690
		26,000	4	2	2				
9,585	17,214	149,888				896,875	441,044	185,877	91,082
	44,822	581,900	17	13	4	1,182,611	1,739,022	623,565	159,304
		40,710				72,668	84,559	88,846	22,250
		12,411							
84,708	46,044	506,712	26	19	7	2,025,550	1,897,892	791,258	730,892
	9,288	188,178	25	19	6	690,264	899,965	510,316	144,181
		21,065				85,834	89,587	15,274	18,687
13,780		66,817							
9,380		288,379							
3,976,672	1,872,214	40,181,088				97,274,902	105,297,960	42,180,878	38,839,481

TABLE No. 56—MILEAGE

RAILROADS.	PASSENGER	
	Number of passengers carried earning revenue.	Number of passengers carried one mile.
Ames & College.....	118,488	.....
Atchison, Topeka & Santa Fe.....	8,910,941	378,919,100
Burlington, Cedar Rapids & Northern.....	1,281,075	53,083,127
Chicago, Burlington & Quincy.....	12,342,481	506,269,998
Chicago, Iowa & Dakota.....	10,188	110,088
Chicago Great Western.....	1,716,083	75,708,287
Chicago, Milwaukee & St. Paul.....	9,158,987	384,944,815
Chicago, Rock Island & Pacific.....	8,815,825	382,175,030
Chicago & North-Western.....	18,851,714	534,032,537
Chicago, St. Paul, Minneapolis & Omaha.....	2,365,641	125,095,717
Fremont, Elkhorn & Missouri Valley.....	600,524	35,430,446
Sioux City & Pacific.....	86,917	1,410,568
Colfax Northern.....	6,153	34,218
Crooked Creek.....	.....	.....
Davenport, Rock Island & Northwestern.....	.....	.....
Des Moines, Iowa Falls & Northern*.....	.....	.....
Dubuque & Sioux City.....	998,158	45,873,505
Stacyville Railroad.....	8,308	22,446
Des Moines Union.....	.....	.....
Iowa Central.....	708,810	30,753,680
Albia & Centerville.....	21,551	494,198
Manchester & Oneida*.....	2,000	16,480
Marshalltown & Dakota.....	.....	.....
Mason City & Ft. Dodge.....	66,489	1,502,971
Minneapolis & St. Louis.....	989,088	11,434,831
Muscatine North & South.....	14,041	210,187
Omaha & St. Louis†.....	.....	.....
Tabor & Northern.....	12,621	110,988
Union Pacific.....	.....	.....
Wabash.....	5,109,302	322,708,490
Willmar & Sioux Falls.....	220,097	9,529,857
Winona & Western§.....	.....	.....
Wisconsin, Minn. & Pacific.....	212,092	4,115,775
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	58,875	1,080,614
Burlington & Western.....	53,090	1,310,648
Total.....	67,188,082	3,084,685,874

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—ENTIRE LINE.

TRAFFIC.

Average dis- tances carried —miles.	Total passenger revenue.	Average amount received from each passenger	Average re- ceipts per passenger per mile.	Total passenger earnings.	Passenger earn- ings per mile of road.	Passenger earn- ings per train mile.
1.98	\$ 5,824.15			\$ 5,824.15		
97 00	8,352,102.13	\$ 2.18557	02 208	10,715,195.23	\$ 2,223.22	\$ 1,20158
42 18	1,292,513.09	1.00898	02 394	1,597,118.81	1,211.22	1.06117
43 28	12,690,405.92	1.025.6	02 126	15,973,709.55	2,011.45	1.09768
40 92	4,290.31	.41748	06 822	5,105.63	193.40	.22636
44 15	1,551,893.23	.9043	02 05	1,881,601.39	1,024.28	.795
42 03	8,918,996.80	.973-0	02 817	11,871,797.62	1,757.52	1.07307
45 96	8,158,189.42	.9811	02 135	9,443,775.94	2,400.65	1.15685
29 36	11,055,183.60	.59643	01 999	13,137,735.17	2,977.76	.88170
52 87	2,980,242.96	1.23877	02 843	3,398,403.99	2,137.32	1.06009
53 64	911,562.90	1.39009	02 572	1,224,906.53	898.69	1.14884
30 02	83,990.38	.91991	02 357	40,118.49	373.47	1.5205
5 55	1,732.56	.28971	05 209	1,817.18	302.36	.13952
	1,054.68			1,985.85	112.65	
				4,682.81	95.63	
46 05	1,072,206.32	1.07635	02 337	1,299,779.80	1,773.08	.89455
6 62	611.40	.18019	02 724	1,216.50	153.40	.2484
29 30	464,690.29	.65791	02 238	561,786.10	1,006.01	.69068
20 14	8,065.81	.37141	01 844	9,755.81	399.18	.41845
8 00	4,120.59	.25	08.	4,120.59	515.07	.16
28 60	48,181.47	.72404	06 206	54,085.81	558.79	.97507
44 12	857,251.32	.9129	02 069	1,011,832.43	1,575.68	1.13186
14 96	6,466.13	.4606	03 08	7,285.75	254.12	.1789
8 79	4,113.63	.326	06 708	5,277.68	600.40	
68 16	5,780,240.62	1.13152	01 791	7,029,644.06	2,883.37	.914
42 91	265,516.78	1.1855	02 736	318,915.66	730.42	.94579
18 34	109,046.32	.51414	02 65	180,646.69	584.02	.6104
19 68	24,713.18	.45871	02 880	29,825.42	563.10	.89069
24 79	29,865.60	.54705	02 207	36,877.76	349.11	.25407
43 08	\$ 64,552,465.74	\$.96077	02 125	\$ 79,777,011.72	\$ 2,018.91	\$ 1.11394

TABLE No. 56—MILEAGE

RAILROADS.	PASSENGER	
	Number of passengers carried earning revenue.	Number of passengers carried one mile.
Ames & College.....	118,489	.....
Atchison, Topoka & Santa Fe.....	3,910,941	378,819,100
Burlington, Cedar Rapids & Northern.....	1,281,075	53,083,127
Chicago, Burlington & Quincy.....	12,342,481	505,249,968
Chicago, Iowa & Dakota.....	10,188	110,088
Chicago Great Western.....	1,716,088	75,748,267
Chicago, Milwaukee & St. Paul.....	9,158,987	384,944,875
Chicago, Rock Island & Pacific.....	8,915,825	382,175,690
Chicago & North-Western.....	18,851,714	553,082,587
Chicago, St. Paul, Minneapolis & Omaha.....	2,365,641	125,086,717
Fremont, Elkhorn & Missouri Valley.....	600,524	36,436,446
Sioux City & Pacific†.....	86,917	1,440,568
Colfax Northern.....	6,153	34,218
Crooked Creek.....	.....	.....
Davenport, Rock Island & Northwestern.....	.....	.....
Des Moines, Iowa Falls & Northern*.....	.....	.....
Dubuque & Sioux City.....	908,153	45,879,565
Stacyville Railroad‡.....	3,368	22,446
Des Moines Union.....	.....	.....
Iowa Central.....	708,810	30,753,660
Albia & Centerville.....	21,554	494,188
Manchester & Oneida*.....	2,000	16,480
Marshalltown & Dakota.....	.....	.....
Mason City & Ft. Dodge.....	66,489	1,502,971
Minneapolis & St. Louis.....	969,036	41,434,831
Muscatine North & South.....	14,041	210,187
Omaha & St. Louis.....	.....	.....
Tabor & Northern.....	12,621	110,988
Union Pacific.....	.....	.....
Wabash.....	5,109,302	322,708,490
Willmar & Sioux Falls.....	220,097	9,628,877
Winona & Western§.....	.....	.....
Wisconsin, Minn. & Pacific.....	212,092	4,116,775
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	58,875	1,060,614
Burlington & Western.....	53,690	1,530,648
Total.....	67,188,082	3,084,785,874

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ‡Operated under lease by the Illinois Central Railroad Company.

TRAFFIC—ENTIRE LINE.

TRAFFIC.						
Average distance carried—miles.	Total passenger revenue.	Average amount received from each passenger.	Average receipts per passenger per mile.	Total passenger earnings.	Passenger earnings per mile of road.	Passenger earnings per train mile.
1.98	\$ 5,824.15			\$ 5,824.15		
37.00	8,352,102.13	\$ 2.18557	02.208	10,715,195.23	\$ 2,228.23	\$ 1.20158
42.18	1,282,518.09	1.00693	02.394	1,597,118.81	1,211.22	1.08117
43.25	12,690,405.92	1.025.6	02.126	15,978,709.55	2,011.45	1.09753
46.32	4,290.81	.41748	03.822	5,105.68	193.40	.22536
44.15	1,551,894.23	.9043	02.05	1,881,601.89	2,024.26	.795
42.08	8,918,996.30	.973-0	02.317	11,871,797.62	1,757.52	1.07307
45.96	8,158,189.42	.9811	02.185	9,448,775.94	2,400.65	1.15585
29.36	11,055,183.60	.58643	01.969	13,187,735.17	2,297.76	.88170
52.37	2,980,242.96	1.23937	02.343	3,398,403.99	2,187.32	1.05009
53.64	911,562.90	1.39009	02.572	1,224,906.53	893.69	1.14884
30.02	83,990.38	.91991	02.357	40,118.49	373.47	1.5205
5.55	1,732.56	.28971	05.209	1,817.18	302.86	.13952
	1,054.68			1,965.85	112.65	
				4,682.81	95.63	
44.05	1,072,206.82	1.07635	02.337	1,299,779.80	1,773.03	.89455
6.62	611.40	.13019	02.724	1,216.50	153.40	.2434
29.39	464,690.29	.65791	02.233	561,736.10	1,003.01	.66068
20.14	8,005.81	.37141	01.844	9,755.81	399.13	.41345
8.00	4,120.59	.25	03.	4,120.59	515.07	.16
23.60	48,181.47	.72464	03.206	54,065.81	558.79	.97507
44.12	857,251.82	.9129	02.099	1,011,832.43	1,575.68	1.18186
14.56	6,466.18	.4605	03.08	7,285.75	254.12	.1739
8.79	4,113.63	.836	03.708	5,277.63	600.40	
03.16	5,730,240.62	1.13132	01.791	7,029,644.06	2,383.37	.914
42.91	235,516.78	1.1955	02.736	318,955.66	730.42	.94579
13.34	109,046.52	.51414	02.65	130,646.69	334.02	.6104
19.68	24,713.13	.45871	02.330	29,825.42	563.10	.83969
24.79	29,365.60	.54705	02.207	36,377.76	349.11	.25407
43.08	\$ 64,532,465.74	\$.99077	02.125	\$ 79,777,011.72	\$ 2,013.91	\$ 1.11394

TABLE No. 57—MILEAGE TRAFFIC—

RAILROADS.	FREIGHT			
	Number of tons of freight carried earning revenue.	Number of tons carried one mile.	Average distance hauled one ton.	Total freight revenue.
Ames & College				\$ 4,800.10
Atchison, Topeka & Santa Fe ..	9,128,574	2,822,805,893	309.00	26,125,737.93
Burlington, Cedar Rapids & North ..	2,122,295	328,282,571	154.06	3,845,559.06
Chicago, Burlington & Quincy	16,968,271	3,970,277,901	233.57	35,455,954.99
Chicago, Iowa & Dakota	20,282	272,094	13.42	14,110.05
Chicago Great Western	2,753,675	804,613,173	292.19	5,549,808.18
Chicago, Milwaukee & St. Paul	19,885,573	3,990,048,676	200.65	33,516,812.26
Chicago, Rock Island & Pacific	8,961,238	1,845,056,970	220.67	19,079,059.20
Chicago & North Western	29,406,718	4,114,553,062	140.00	33,895,671.40
Chicago, St. Paul, Minn. & Omaha ..	5,295,824	852,171,706	160.91	8,243,584.90
Fremont, Elkhorn & Mo. Valley ..	1,515,273	220,865,149	145.64	3,487,050.49
Sioux City & Pacific	62,463	2,690,883	43.00	32,965.00
Colfax Northern	91,398	548,388	6.00	19,940.74
Crooked Creek	39,658			24,531.04
Davenport, Rock Island & N.-W.	16,112	233,875	14.51	2,905.59
Des Moines, Iowa Fall & Northern* ..				
Dubuque & Sioux City	1,712,607	302,159,690	176.43	2,712,653.73
Stacyville Railroad†	10,387	64,875	6.25	3,442.64
Des Moines Union				
Iowa Central	1,896,971	296,184,406	156.64	1,973,158.43
Albia & Centerville	117,656	2,222,923	18.89	25,238.00
Manchester & Oneida*	15,736	125,888	8.00	7,892.88
Marshalltown & Dakota				
Mason City & Ft. Dodge	242,118	8,026,494	33.15	200,975.86
Minneapolis & St. Louis	1,940,298	204,515,108	105.41	2,523,762.54
Muscatine North. & South	86,419	2,479,633	28.08	41,236.53
Omaha & St. Louis				
Tabor & Northern	13,252	115,485	8.79	12,746.26
Union Pacific				
Wabash	8,578,603	1,947,404,142	227.01	11,763,541.41
Willmar & Sioux Falls	644,693	79,515,216	123.34	1,197,951.83
Winona & Western				
Wisconsin, Minn. & Pacific	165,220	28,276,790	171.14	341,705.44
NARROW GAUGE ROADS.				
Burlington & Northwestern	54,608	2,005,824	36.78	77,684.89
Burlington & Western	61,071	4,562,382	74.71	100,154.01
Total	111,209,963	21,829,973,737	188.82	\$190,237,130.68

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1, to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company.

ENTIRE LINE—CONTINUED.

TRAFFIC.							
Average amt's received for each ton of freight.	Average receipt per ton per mile—cents.	Total freight earnings.	Freight earnings per mile of road.	Freight earnings per train mile.	Average cost per ton per mile to move freight—cts.	Average number of tons of in train.	Average number of tons of freight in each loaded car.
Average No. of tons of freight in each car—L. C. L.							
22.86.197	\$ 8,800.10	.....	.....	.....	.....	.....
1.81.198	26,290,617.49	\$ 5,454.85	\$ 2.28.788	.....	\$243.00	\$ 14.00
2.08.556	1.171	3,845,558.66	2,972.23	2 15.796	.....	184.17	12.28
2.69.576	36,508,770.81	4,471.86	1.97.288	.....	220.52	13.02
2.01.000	14,206.21	558.08	1.82.178	.....	15.74	9.79
1.68.549	5,549,808.18	5,970.68	1.95.100	.....	.....	.....
2.29.186	1.084	36,598,508.70	4,973.70	2.10.427	.....	249.91	13.84
1.15.283	19,079,058.20	4,847.41	1.90.991	.....	184.06	11.86
1.55.608	33,970,497.00	5,967.24	2.20.544	.....	297.12	15.55
2.30.127	8,245,116.46	5,185.51	2.63.700	.....	241.20	14.34
.....	3,490,089.26	2,590.55	1.78.850	.....	111.52	10.27
.....	88,724.15	813.96	1.47.867	.....	118.97	10.40
.....	19,940.74	3,523.46	1.53.108	.....	42.12	20.73
.....	24,531.04	1,593.01	.....	.....	.....	2.00
.....	2,905.59	59.84	.....	.....	.....	.....
1.53.894	2,714,851.73	3,713.89	1.87.948	.....	153.55	10.72
.....	8,443.64	484.89	.....	.....	11.87	7.51
1.05.965	1,973,153.43	3,542.86	1.45.647	.....	218.07	16.81
.....	26,298.00	1,054.70	1.10.568	.....	97.19	13.86
.....	7,892.88	986.61	.....	.....	20.00	10.00
.....	200,966.86	2,078.24	2.99.109	.....	.....	.....
.....	2,526,762.54	3,986.75	3.16.006	.....	255.77	13.61
.....	41,236.53	1,438.81	1.01.290	.....	60.00	15.76
.....	12,746.26	1,450.00	1.02.690	.....	.....	8.00
.....	12,028,849.11	4,961.85	1.75.758	.....	234.66	15.01
.....	1,190,361.71	2,746.28	3.23.641	.....	217.88	14.71
.....	841,706.44	1,527.51	2.46.700	.....	204.00	25.54
.....	77,694.89	1,478.76	6.46.742	.....	.....	.....
.....	100,154.01	961.17	1.16.713	.....	.....	.....
22.20.716	\$ 190,028,617.62	\$ 5,198.81	\$ 1.89.810	.....	.....	.....

TABLE No. 58.—MILEAGE TRAFFIC—

RAILROADS.	PASSENGER AND PASSENGER AND FREIGHT REVENUE		
	Amount.	Miles.	Per mile.
Ames & College.....	\$ 9,124.25		
Atchison, Topeka & Santa Fe.....	84,477,840.08	4,819.68	7,153.55
Furlington, Cedar Rapids & Northern.....	5,189,086.75	1,293.83	3,971.20
Chicago, Burlington & Quincy.....	48,116,390.91	7,941.87	6,068.45
Chicago, Iowa & Dakota.....	19,840.87	26.40	694.71
Chicago Great Western.....	7,101,703.41	892.01	7,619.77
Chicago, Milwaukee & St. Paul.....	42,436,778.56	6,754.88	6,282.29
Chicago, Rock Island & Pacific.....	27,237,242.62	3,885.96	6,920.15
Chicago & North-Western.....	44,960,855.00	5,793.28	7,758.16
Chicago, St. Paul, Minneapolis & Omaha	11,178,827.95	1,590.08	7,027.43
Fremont, Elkhorn & Missouri Valley	4,368,693.89	1,862.99	3,227.19
Sioux City & Pacific.....	96,926.98	107.42	623.01
Colfax Northern.....	21,723.30	6.00	3,620.55
Crooked Creek.....	25,585.67	17.61	1,452.91
Davenport, Rock Island & Northwestern	2,906.59	48.96	59.34
Des Moines, Iowa Falls & Northern*			
Dubuque & Sioux City.....	3,784,870.05	731.00	5,177.38
Stacyville Railroad.....	4,060.04	7.98	511.94
Des Moines Union.....			
Iowa Central.....	2,442,848.72	553.48	4,374.46
Albia & Centerville.....	33,293.31	24.44	1,362.25
Manchester & Oneida*.....	12,018.47	8.00	1,501.68
Marshalltown & Dakota.....			
Mason City & Ft. Dodge.....	249,147.39	96.70	2,576.39
Minneapolis & St. Louis.....	3,394,018.86	641.84	5,272.36
Muscatine North & South.....	48,610.28	28.67	1,696.47
Omaha & St. Louis.....			
Tabor & Northern.....	16,869.89	8.79	1,918.07
Union Pacific.....			
Wabash.....	17,548,782.03	2,047.00	7,195.97
Willmar & Sioux Falls.....	1,463,463.61	463.73	3,350.97
Winona & Western.....			
Wisconsin, Minn. & Pacific.....	450,751.95	244.45	1,843.90
NARROW GAUGE ROADS.			
Burlington & Northwestern.....	102,348.07	52.50	1,949.49
Burlington & Western.....	12*, 519.61	70.70	1,242.90
Total.....	\$ 254,840,504.08	39,614.50	\$ 6,434.12

aDeficit. *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company.

ENTIRE LINE—CONTINUED.

FREIGHT TRAFFIC.							
PASSENGER AND FREIGHT EARNINGS.		GROSS EARNINGS FROM OPERATION.		EXPENSES.		NET EARNINGS FROM OPERATION.	
Amount.	Per mile.	Amount.	Per mile.	Amount.	Per mile.	Amount.	Per mile.
9,124.25		9,124.25		6,045.89		3,078.87	1,655.99
37,008,812.72	7,678.06	37,615,117.62	7,788.74	20,044,208.78	4,158.82	17,470,914.04	3,624.92
5,412,672.47	4,183.44	5,421,936.90	4,190.60	3,415,898.92	2,640.14	2,006,042.98	1,550.46
51,492,490.86	6,492.98	52,910,918.45	6,862.60	33,271,490.17	4,189.65	19,639,438.28	2,478.16
19,810.84	731.47	19,881.15	741.71	15,582.17	590.23	3,998.98	151.48
7,431,409.87	7,973.57	7,544,788.00	8,118.02	5,687,321.56	6,118.60	1,857,467.01	1,999.42
45,498,276.32	6,731.22	45,613,124.84	6,762.97	28,796,733.88	4,268.13	16,816,391.01	2,499.84
23,327,829.14	7,248.06	23,693,821.00	7,287.69	17,818,238.18	4,525.80	10,870,586.42	2,761.89
47,104,222.17	8,185.00	47,268,119.62	8,162.61	29,292,650.55	5,056.53	17,995,469.07	3,106.28
11,643,820.45	7,322.88	11,789,105.22	7,414.89	7,078,968.91	4,452.12	4,710,106.81	2,962.27
4,714,948.79	3,459.27	4,725,066.32	3,466.69	3,128,679.14	2,295.45	1,596,387.18	1,171.24
73,842.64	167.42	75,700.18	704.71	88,102.66	354.75	37,597.53	350.00
21,837.81	3,989.55	21,867.81	3,989.55	10,969.01	1,826.50	10,878.30	1,818.10
26,514.89	1,505.67	27,508.64	1,571.81	19,398.70	1,099.92	8,108.94	367.46
7,587.90	154.98	243,386.48	4,971.12	147,246.71	3,007.48	96,139.77	1,968.68
4,014,681.58	5,491.97	4,289,409.60	5,867.87	3,284,693.55	4,493.43	1,004,716.05	1,374.44
4,066.14	568.29	4,712.16	594.22	8,828.41	1,118.29	4,116.25	519.07
2,339,944.59	4,543.37	2,545,971.18	4,559.16	2,062,581.43	3,675.13	493,389.75	888.58
35,043.81	1,433.87	35,116.61	1,436.86	59,954.30	2,458.12	24,837.19	1,016.27
12,013.47	1,501.68	12,013.47	1,501.63	8,614.42	1,076.42	3,399.06	425.26
255,001.67	2,637.08	255,739.82	2,644.67	146,981.42	1,519.45	108,808.40	1,125.22
538,094.97	5,512.43	3,677,028.90	5,728.29	2,048,951.35	3,192.81	1,628,077.55	2,596.58
48,710.28	1,606.47	48,610.28	1,605.47	45,636.66	1,591.75	2,974.62	108.72
18,023.94	2,050.38	18,417.62	2,065.28	11,601.58	1,365.86	6,515.94	741.29
19,058,493.17	7,415.21	19,150,990.74	7,854.96	14,017,424.88	5,749.56	5,132,965.91	2,105.39
1,518,397.96	4,476.65	1,522,798.80	3,486.82	858,085.87	1,964.67	664,762.98	1,522.15
472,352.13	1,982.80	473,411.25	2,116.28	254,420.79	1,187.38	218,990.46	975.95
107,460.31	2,046.86	107,460.31	2,046.86	62,183.88	1,845.45	45,276.43	482.47
134,661.11	1,311.52	136,661.11	1,311.52	128,445.96	1,232.69	8,215.15	366.50
\$ 270,707,743.24	\$ 6,868.55	\$ 274,166,947.18	\$ 6,920.49	\$ 171,755,186.70	\$ 4,885.99	\$ 102,411,711.08	\$ 2,585.21

TABLE No. 59.—MILEAGE TRAFFIC—

RAILROADS.	MILES RUN			
	BY TRAINS EARNING REVENUE.			
	Passenger.	Freight.	Mixed.	Total.
Ames & College				
Atochison, Topeka & Santa Fe	7,887,549	10,045,088	1,550,087	18,982,824
Burlington, Cedar Rapids & Northern	1,519,753	1,732,826		3,252,579
Chicago, Burlington & Quincy	13,917,439	16,944,726	1,059,725	31,920,940
Chicago, Iowa & Dakota			17,238	17,238
Chicago Great Western	2,289,614	2,763,115	77,887	5,130,616
Chicago, Milwaukee & St. Paul	9,974,288	14,876,792	1,059,089	25,910,171
Chicago, Rock Island & Pacific	7,717,779	9,567,181	459,977	17,744,937
Chicago & North-Western	13,595,446	14,088,047	1,304,950	29,988,443
Chicago, St. Paul, Minn. & Omaha	2,789,038	3,052,811	450,232	6,312,101
Fronton, Elkhorn & Mo. Valley	961,249	1,844,080	184,900	2,990,229
Sioux City & Pacific	24,572	20,984	1,813	47,369
Colfax Northern			15,024	15,024
Crooked Creek				
Davenport, Rock Island & Northwestern				
Des Moines, Iowa Falls & Northern*				
Dubuque & Sioux City†	1,469,490	1,968,087		3,437,577
Stacyville Railroad‡	4,998	5,464		10,462
Des Moines Union				
Iowa Central	718,798	1,263,777	94,410	2,076,985
Albia & Centerville	8,518	7,794	15,078	31,390
Manchester & Oneida*			26,000	26,000
Marshalltown & Dakota				
Mason City & Ft. Dodge	55,416	67,188		122,604
Minneapolis & St. Louis	895,510	799,593		1,695,103
Muscatine North & South			40,710	40,710
Omaha & St. Louis†				
Tabor & Northern			12,411	12,411
Union Pacific				
Wabash	7,691,050	6,841,121		14,532,171
Willmar & Sioux Falls	275,570	308,235	61,711	645,516
Winona & Western§				
Wisconsin, Minn. & Pacific.	197,027	121,526	16,985	335,538
NARROW GAUGE ROADS.				
Burlington & Northwestern	85,538	12,004		97,542
Burlington & Western	143,177	85,812		228,989
Total	71,616,739	86,508,971	6,422,315	164,548,125

* New Line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. † Operated under lease by the Illinois Central Railroad Company.

ENTIRE LINE—CONTINUED.

MILES RUN			CAR MILEAGE						
BY OTHER TRAINS.		Grand total train mile- age.	Average number of freight cars in trains.	Average number of loaded cars in trains.	Average number of empty cars in trains.	Loaded freight cars east or north.	Loaded freight cars south or west.	Empty cars north or east.	Empty cars south or west.
Switching	Construc- tion and other.								
3,258,248	511,123	22,727,088	25	17	8	94,607,680	109,865,715	49,451,747	89,274,483
338,066	219,331	4,107,788	19	15	4	26,249,419		6,859,870	
		81,920,940	24	17	7				
	1,058	18,389	2	1	1	12,974	14,827	5,385	8,806
838,778	242,967	6,235,456				29,188,068	29,114,801	8,910,919	10,298,806
4,958,886	1,882,297	38,776,807	26	19	7	182,148,889	146,937,338	57,194,619	68,971,460
		17,741,987	22	15	7	66,280,180	88,897,417	42,068,821	22,605,879
2,743,646	8,558,850	42,800,478	24	17	7	127,845,982	186,708,927	56,968,721	50,129,942
1,490,447	5,116,811	8,811,479	28	17	6	25,800,224	84,128,851	16,290,467	6,589,000
527,817	295,243	8,783,849	17	11	6	11,686,684	9,794,109	5,250,978	6,291,681
20,662	1,721	66,762	17	11	6	128,880	126,984	68,589	60,981
		18,084	4	2	2		26,454		21,126
124,800		124,800							
465,682	86,790	3,988,869	20	14	6	12,856,500	15,868,877	6,928,862	4,125,958
		10,462	2	1	1	4,486	4,154	1,750	1,628
	160,870	2,237,295	17	13	4	10,515,857	7,645,585	1,508,702	3,645,582
	8,860	35,250	7	5	2	92,871	28,681	5,929	41,600
		25,000	4	2	2				
9,506	17,214	149,888				386,875	441,044	185,877	91,682
	99,952	1,708,055	28	19	4	6,851,945	8,178,968	2,189,834	874,073
		40,710				72,698	84,559	88,846	22,259
		12,411							
2,828,421	1,534,810	18,890,402	26	19	7	67,451,670	62,278,080	23,875,268	24,846,402
	81,152	671,698	19	15	4	2,477,903	2,925,967	1,108,755	560,112
	678	386,211	11	9	2	515,824	560,917	215,453	169,914
18,780		66,817							
9,380		238,879							
24,973,491	9,157,956	198,574,572				684,720,500	652,616,655	281,584,792	283,405,712

a Including south or west.

TABLE No. 60—TON-

RAILROADS.	PRODUCTS OF					
	Grain.	Flour.	Other mill products.	Hay.	Tobacco.	Fruit and vegetables.
Ames & College.....	.....	.....	.....	.....	.....	.....
Atchison, Topeka & Santa Fe.....	.....	.....	.....	.....	.....	.....
Burlington, Cedar Rapids & Northern.....	521,873	109,164	15,882	41,753	...	28,175
Chicago, Burlington & Quincy.....	.....	.....	.....	.....	.....	.....
Chicago, Iowa & Dakota.....	4,530	65	40	49	1	63
Chicago Great Western.....	.....	.....	.....	.....	.....	.....
Chicago, Milwaukee & St. Paul.....	596,109	31,292	57,512	33,537	116	9,980
Chicago, Rock Island & Pacific.....	.....	.....	.....	.....	.....	.....
Chicago & North-Western.....	1,140,783	35,507	63,770	34,390	18	d 55,622
Chicago, St. Paul, Minn. & Omaha.....	65,285	5,425	17,790	6,993	.....	4,852
Fremont, Elkhorn & Missouri Valley.....	.....	.....	.....	.....	.....	d 7,145
Sioux City & Pacific ¹	10,296	306	878	720	.....	d 800
Colfax Northern.....	552	39	331	55	5	13
Crooked Creek.....	7,597	15	.....	.....	.....	30
Davenport, Rock Island & Northwestern.....	12	66	152	17	.....	18
Des Moines, Iowa Falls & Northern [*]
Dubuque & Sioux City.....	809,331	59,175	35,816	11,347	8	51,086
Stacyville Railroad ¹	5,118	48	150	.....	.....	136
Des Moines Union.....	.....	.....	.....	.....	.....	.....
Iowa Central.....	245,155	60,211	21,876	6,219	.....	19,878
Albia & Centerville.....	727	764	92	1,013	.....	476
Manchester & Oneida [*]	740	900	1,130	155	.....	822
Marshalltown & Dakota.....	8,143	.....	.....	.....	.....	.....
Mason City & Ft. Dodge.....	63,765	792	222	30	.....	d 840
Minneapolis & St. Louis.....	164,525	19,428	9,892	7,690	.....	13,061
Muscatine, North & South.....	3,215	759	15,082	175	.....	2,470
Omaha & St. Louis ¹.....	.....	.....	.....	.....	.....	.....
Tabor & Northern.....	.....	.....	.....	.....	.....	.....
Union Pacific.....	.....	.....	.....	.....	.....	.....
Wabash.....	82,300	4,323	6,712	4,296	102	5,213
Willmar & Sioux Falls.....	.....	.....	.....	.....	.....	.....
Winona & Western ¹.....	.....	.....	.....	.....	.....	.....
Wisconsin, Minn. & Pacific.....	3,140	1,705	190	.....	.....	420
NARROW GAUGE ROADS.						
Burlington & Northwestern.....	.....	.....	.....	.....	.....	.....
Burlington & Western.....	.....	.....	.....	.....	.....	.....
Total.....	3,182,576	330,104	246,457	143,298	250	200,600

a Includes eggs. b Other agricultural products. c Dairy products. d Includes grass seed and broom corn. e Cotton. f Waybilled from Iowa stations. *New Line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company.

NAGE—IOWA.

AGRICULTURE.					PRODUCTS OF ANIMALS.						
Grass seed.	Broom corn.	Butter.	Eggs.	Cheese.	Live stock.	Dressed Meats.	Other packing house products.	Poultry, game and fish.	Wool.	Hides and leather.	Milk.
14,808		a 21,248			190,881		12,107				
		115	214		2,278	1	1	57			
b 3,808			10,246		828,114	2,659	51,147	4,490	9,400	2,508	c 11,848
		7,215	8,578		968,817	59,060	88,088	6,248	6,069	5,178	
			24		57,825	8,028	2,412	290	145	488	
		15			882	87	815	7			
					5,167	2,902	1,099	9		162	
			5		2,588						
					497			10			
					1	17					
		6,467			167,629		71,949	5,781	3,251	1,687	
					1,141						
					81,424	890	19,785	8,081	574	725	
					2,770	10	78	158	17		
70		521	47		2,290			1	90	59	
					1,762						
		c 471			9,906		594	21			
					28,410	10,194	8,804		10	11	
					1,001	104	67	18		88	
					10,206	3,408	5,589		208	1,796	
						882	480				
									10	60	
14,808	5,237	36,052	18,914		1,255,071	87,627	202,410	20,067	19,881	12,778	11,848

TABLE No. 61

RAILROADS.	PRODUCTS OF MINES.					
	Anthracite Coal.	Bituminous Coal.	Colts	Ores.	Stone, sand and other like articles.	Salt.
Ames & College						
Atchison, Topeka & Santa Fe						
Burlington, Cedar Rapids & Nor.	58,570	287,778			86,347	
Chicago, Burlington & Quincy						
Chicago, Iowa & Dakota	485	3,355			307	134
Chicago Great Western						
Chicago, Milwaukee & St. Paul	576	324,297	1,016	3,530	98,905	4,845
Chicago, Rock Island & Pacific						
Chicago & North-Western	7,955	796,750	4,872	440	109,514	13,294
Chicago, St. Paul, Minn. & O.	1,392	18,896	151	178	1,207	
Fremont, Elkhorn & Mo. Valley	1,835	3,440			50	300
St. Louis & Pacific	291	9,193		805	152	113
Colfax Northern	36	84,88				
Crooked Creek	212	12,322			117	68
Davenport, Rock Island & N.-W.		8,434	8		176	
Des Moines, Iowa Falls & Nor. *						
Dubuque & Sioux City †	35,408	176,494	1,480	2,938	56,372	18,794
Stacyville Railroad †	840	1,155				
Des Moines Union						
Iowa Central	22,880	720,924	21,557	118	48,880	
Albia & Centerville	223	162,888	188		2,346	
Manchester & Oneida *	982	3,500		1,150	300	
Marshalltown & Dakota		90,001				
Mason City & Ft. Dodge	4,647	66,759			5,646	456
Minneapolis & St. Louis	5,864	63,864		63	9,128	
Muscatine North & South	2,594	9,979			380	
Omaha & St. Louis †						
Tabor & Northern						
Union Pacific						
Wabash	7,771	65,925	839	887	5,354	
Willmar & Sioux Falls						
Winona & Western §						
Wisconsin, Minn. & Pacific		d 2,359				
NARROW GAUGE ROADS.						
Burlington & Northwestern						
Burlington & Western						
Total	145,298	2,808,154	23,541	9,615	414,537	87,908

* New line. † For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡ For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. § For period July 1 to September 11, 1901 from which latter date the Chicago Great Western reports operation of this line. ¶ Operated under lease by the Illinois Central Railroad Company. a Includes other iron and steel. b Includes telegraph poles etc. c Includes brick. d Includes anthracite. e Way-billed from Iowa stations.

TONNAGE—IOWA—CONTINUED.

PRODUCTS OF FORESTS.			MANUFACTURES.						
Lumber.	Ties, logs and other forest products.	Telephone, telegraph and electric light poles.	Petroleum and other oils.	Sugar.	Iron—pig and bloom.	Iron and steel rails.	Other castings and machinery.	Bar and steel metal.	Cement and Lime.
285,698									46,989
1,555	434		46	16	128		8	2	178
84,708	44,729		5,687		α 9,796		5,854	2,588	22,185
203,737	b 22,611		12,145	6,911	14,524	11,897	8,446	3,706	25,680
4,961			4,114	1,702	15	407	619		11,509
354	b 6,628		268				22		80
5,273	b 435		238	459			90		819
719	739		44	78	106		15	8	308
965	174						91		88
3-6	32	80		134			37	17	90
175,095	11,212		16,497	63,097	847	15,829	21,151	25,321	72,869
721				5			96	89	98
121,289			16,042	7,244	6,234	3,187	5,154	3,524	c 85,799
2,700			66	66	390		96	29	c 1,450
1,370									308
15,021	739		831	195		498	306		c 55,533
183,154	506		2,738	2,105	22	2,106	1,255	1,064	c 53,856
23,490			854	2,232	698		241		c 5,098
16,299	5,629		2,508	1,855	1,854	3,140	3,695		c 6,068
1,055			218						c 1,273
1,341,810	98,846	80	61,457	54,729	84,114	86,574	46,620	86,998	842,259

TABLE No. 62—TONNAGE—

RAILROADS.	MANUFACTURES.		
	Brick.	Tile.	Agricultural implements.
Ames & College			
Atchison, Topeka & Santa Fe.....			
Burlington, Cedar Rapids & Northern.....			42,120
Chicago, Burlington & Quincy.....			
Chicago, Iowa & Dakota.....	182	8,635	202
Chicago Great Western.....			
Chicago, Milwaukee & St. Paul.....	60,868		9,225
Chicago, Rock Island & Pacific			
Chicago & North-Western.....	47,123	36,284	15,841
Chicago, St. Paul, Minn. & Omaha.....			1,796
Fremont, Elkhorn & Mo. Valley.....		15	525
Sioux City & Pacific.....	8,207	38	1,771
Colfax Northern			10
Crooked Creek	2,097	4,885	67
Davenport, Rock Island & Northwestern.....	349		128
Des Moines, Iowa Falls & Northern.....			
Dubuque & Sioux City.....		8,819	9,512
Stacyville Railroad.....			10
Des Moines Union.....			
Iowa Central			6,258
Albia & Centerville			38
Manchester & Oneida.....	88	81	92
Marshalltown & Dakota.....			
Mason City & Ft. Dodge			1,006
Minneapolis & St. Louis.....			1,690
Muscatine North & South			91
Omaha & St. Louis.....			
Tabor & Northern			
Union Pacific			
Wabash			1,478
Willmar & Sioux Falls.....			
Winona & Western.....			
Wisconsin, Minn. & Pacific.....			72
NARROW GAUGE ROADS.			
Burlington Northwestern.....			
Burlington & Western.....			
Total.....	118,864	42,647	91,635

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. a Waybilled from Iowa.

IOWA—CONTINUED.

CONTINUED.			OTHER.			Grand total—Iowa.	Originating on own road.	From other roads.
Wagons, car-rigging, tools, etc.	Wines, liquors and beers.	Household goods and furniture.	Ice.	Merchandise.	Miscellaneous.			
40,122		33,388	5,943	110,438	176,983	2,037,001	962,322	1,044,679
186	4	437	195	1,119	45	20,282	12,356	7,926
4,080	9,953	27,722	17,079	268,987		2,149,575		
14,530	9,332	49,070	15,323	194,633	30,503	3,465,919	3,329,123	663,796
342	1,795	6,433		50,023	29,043	303,832	192,241	111,141
443	251	303		2,977	475	25,306	15,602	10,304
632	131	313	86	4,362	764	50,114	22,475	27,639
43		127		513	251	91,398	37,657	3,741
	14	30		532	10,445	39,633	37,232	2,365
64	111	19		637	660	11,634	10,701	388
3,941	3,332	6,735	3,709	143,776	130,242	1,710,335	323,644	333,741
21		64		906	230	10,337	6,066	3,721
3,445	6,292	6,213		49,366	33,745	1,630,799	316,233	314,561
43	2	302		993	1,714	117,656	54,407	63,249
29		300	430	4,300	1,171	20,736	5,663	15,033
313	2,643	693		1,023	6,637	100,999	99,971	1,023
434	1,415	693		30,991	3,375	242,113		
41	13	112		9,646	17,165	535,723	379,323	203,400
					5,463	36,419	56,039	30,330
436	2,353	332		16,921	33,400	237,553		
1,039	2,531					14,370		
75,636	45,720	124,333	43,364	390,535	533,733	12,932,174	6,431,750	3,363,503

TABLE No. 63—TONNAGE—

RAILROADS.	PRODUCTS OF		
	Grain.	Flour.	Other mill stuff.
Ames & College			
Atchison, Topeka & Santa Fe	1,889,204	237,704	101,468
Burlington, Cedar Rapids & Northern	586,018	108,965	15,654
Chicago, Burlington & Quincy			
Chicago, Iowa & Dakota	4,580	75	40
Chicago Great Western	525,412	285,075	38,728
Chicago, Milwaukee & St. Paul	8,250,050	665,724	869,123
Chicago, Rock Island & Pacific	1,443,982	204,702	180,436
Chicago & North-Western	2,985,874	856,295	252,708
Chicago, St. Paul, Minneapolis & Omaha	1,124,785	270,046	193,490
Fremont, Elkhorn & Missouri Valley	480,822	21,501	6,919
Sioux City & Pacific ¶	12,720	487	306
Colfax Northern	552	89	381
Crooked Creek	7,597	18	
Davenport, Rock Island & Northwestern	17	91	212
Des Moines, Iowa Falls & Northern*			
Dubuque & Sioux City †	800,855	59,175	35,816
Stacyville Railroad †	5,118	48	150
Des Moines Union			
Iowa Central	276,827	83,124	21,696
Albia & Centerville	727	764	92
Manchester & Onedda*	740	900	1,130
Mar-halltown & Dakota	8,148		
Mason City & Ft Dodge	68,765	792	222
Minneapolis & St. Louis	507,882	248,276	46,104
Muscatine North & South	8,215	759	15,082
Omaha & St. Louis †			
Tabor & Northern			
Union Pacific			
Wabash	1,076,676	144,074	228,727
Willmar & Sioux Falls	242,188	14,021	5,556
Winona & Western §			
Wisconsin, Minn. & Pacific	81,464	17,002	1,911
NARROW GAUGE ROADS.			
Burlington & Northwestern			
Burlington & Western			
Total	14,215,678	2,749,582	1,510,824

b Includes eggs and cheese. c Flax. d Other agricultural products. e Dairy products. f Includes grass seeds and broom corn. g Includes cheese. h Includes eggs. i Includes milk and cheese. *New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. Operated under lease by the Illinois Central Railroad Company.

ENTIRE LINE.

AGRICULTURE.

Hay.	Tobacco.	Fruit and vegetable.	Grass seed.	Cotton.	Butter.	Eggs.	Cheese.
119,916	4,869	408,096		15,940			
42,641		28,507	17,448		h 21,681		
49	1	68			115	214	
24,110		72,887		8,050	b 24,968		
117,439	35,098	224,279	c 121,498	d 118,040		86,290	e 67,180
69,804		155,212	17,216	18,801			
171,868	12,750	f 480,266			f 194,098	17,696	
79,118	121	118,878		241			
86,327	1	f 31,560			g 1,549	1,160	
798		f 800			g 111		
55	5	18				5	
24		80					
		26					
11,847	8	51,086			6,467		
		136					
8,966		14,892					
1,048		476					
156		823	70		521	47	
30		f 840			b 471		
10,120		58,168		699			
175		2,470					
141,200	8,412	178,759		49,814			
7,086		8,064		10,510	1,828		
1,486		4,146		180			
889,944	55,765	1,774,178	168,227	216,765	251,844	55,411	67,180

TABLE No. 64—TONNAGE—

RAILROADS.	PRODUCTS		
	Live stock.	Dressed meat.	Other pack- ing house products.
Ames & College.....	773,545	96,742	51,432
Atchison, Topeka & Santa Fe.....	198,014		12,107
Burlington, Oedar Rapids & Northern.....			
Chicago, Burlington & Quincy.....		1	
Chicago, Iowa & Dakota.....	2,278		1
Chicago Great Western.....	162,891	56,141	74,898
Chicago, Milwaukee & St. Paul.....	917,273	118,528	120,819
Chicago, Rock Island & Pacific.....	711,083	83,524	94,792
Chicago & North-Western.....	964,180	186,425	166,218
Chicago, St. Paul, Minneapolis & Omaha.....	271,850	29,411	9,783
Fremont, Elkhorn & Missouri Valley.....	264,291	55	4,624
Sioux City & Pacific.....	8,452	2,902	1,175
Colfax Northern.....	2,586		
Crooked Creek.....	497		
Davenport, Rock Island & Northwestern.....	2	24	
Des Moines, Iowa Falls & Northern*.....			
Dubuque & Sioux City.....	167,629		71,940
Stacyville Railroad.....	1,141		
Des Moines Union.....			
Iowa Central.....	101,236	3,017	22,006
Albia & Centerville.....	770	10	78
Manchester & Oneida*.....	2,290		
Marshalltown & Dakota.....	1,762		
Mason City & Ft. Dodge.....	9,906		594
Minneapolis & St. Louis.....	46,810	15,072	6,028
Muscatine North & South.....	1,091	104	67
Omaha & St. Louis.....			
Tabor & Northern.....			
Union Pacific.....			
Wabash.....	340,151	113,424	180,288
Willmar & Sioux Falls.....	49,738	643	508
Winona & Western.....			
Wisconsin, Minn. & Pacific.....	9,132	3,827	4,847
NARROW GAUGE ROADS.			
Burlington & Northwestern.....			
Burlington & Western.....			
Total.....	4,962,078	708,150	848,729

aIncludes anthracite coal. bThis includes 3,432 tons marked "Other Products of Animals," including anthracite coal and coke. cNew line. dFor period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. eFor period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. fFor period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. gOperated under lease by the Illinois Central Railroad Company.

ENTIRE LINE—CONTINUED.

OF ANTIARA			PRODUCTS OF MINES.					
Poultry, game and fish.	Wool.	Hides and leather.	Anthracite coal.	Bituminous coal.	Coke.	Ores.	Stone, sand, etc.	Salt.
84,180	18,668	12,528	42,738 55,970	1,942,019 248,428	255,421	867,084	652,587 90,841	.....
.....	.....	.....	486	8,355	.....	.....	807	194
4,672	1,781	10,127	.....	2,403,505	.....	10,748	116,406	.....
18,094	18,884	47,114	616,200	1,708,289	240,820	1,170,981	668,190	91,022
18,088	8,767	21,866	157,994	1,327,914	10,767	98,687	880,546	66,818
31,023	18,721	93,018	727,320	3,290,689	266,686	7,507,888	872,656	109,406
14,817	4,308	5,006	163,981	405,915	24,982	83,888	127,878	.....
9	6,174	604	21,687	164,655	5,815	82,918	26,065	10,068
.....	.....	152	2,680	10,271	8	805	858	169
.....	.....	.....	86	84,381	.....	.....	.....	.....
10	.....	.....	212	12,322	12	.....	117	62
.....	.....	.....	.....	11,714	.....	.....	245	.....
8,781	8,261	1,637	55,408 840	176,704 1,155	1,490	2,986	57,744	18,794
2,420	205	1,089	18,468	780,463	26,216	106	40,066	.....
158	17	.....	323	102,836	188	.....	2,346	.....
17	90	59	982	8,500	.....	1,180	200	.....
.....	.....	.....	.....	80,066	.....	.....	5,648	466
21	.....	766	4,047	66,759	.....	190	20,562	.....
13	284	83	25,259	132,068	788	.....	896	.....
.....	.....	.....	2,594	9,679	.....	.....	.....	.....
.....
.....	8,926	59,516	259,069	2,197,500	28,961	28,568	178,490	.....
99	108	64,115	21,087	45,816	229	4,724	26,550	2,30
287	101	596	.....	21,708	.....	.....	7,680	.....
.....
146,146	84,805	260,727	2,182,298	18,220,798	851,720	9,814,117	3,258,982	801,191

TABLE No. 65—TONNAGE—

RAILROADS.	PRODUCTS OF	
	Lumber.	Ties, logs, cordwood and other forest products.
Ames & College.....		
Atchison, Topeka & Santa Fe.....	555, 479	
Burlington, Cedar Rapids & Northern.....	255, 680	
Chicago, Burlington & Quincy.....		
Chicago, Iowa & Dakota.....	1, 885	434
Chicago Great Western.....	174, 818	84, 712
Chicago, Milwaukee & St. Paul.....	1, 918, 549	1, 799, 604
Chicago, Rock Island & Pacific.....	544, 481	178, 154
Chicago & North-Western.....	2, 272, 184	1, 740, 911
Chicago, St. Paul, Minn. & Omaha.....	855, 175	
Fremont, Elkhorn & Missouri Valley.....	114, 081	22, 803
Sioux City & Pacific.....	5, 701	483
Colfax Northern.....	719	739
Crooked Creek.....	985	174
Davenport, Rock Island & Northwestern.....	551	47
Des Moines, Iowa Falls & Northern*.....		
Dubuque & Sioux City†.....	175, 078	11, 212
Stacyville Railroad‡.....	721	
Des Moines Union.....		
Iowa Central.....	128, 555	
Albia & Centerville.....	2, 760	
Manchester & Oneida*.....	1, 370	
Marshalltown & Dakota.....		
Mason City & Ft. Dodge.....	15, 021	759
Minneapolis & St. Louis.....	838, 908	44, 120
Muscatine North & South.....	28, 460	
Omaha & St. Louis†.....		
Taber & Northern.....		
Union Pacific.....		
Wabash.....	543, 801	184, 302
Willmar & Sioux Falls.....	84, 584	29, 776
Winona & Western§.....		
Wisconsin, Minn. & Pacific.....	10, 470	5, 160
NARROW GAUGE ROADS.		
Burlington & Northwestern.....		
Burlington & Western.....		
Total.....	8, 073, 641	4, 073, 530

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company.

ENTIRE LINE—CONTINUED.

FOREST	MANUFACTURES.							
	Petroleum and other oils.	Sugar.	Iron, pig and bloom.	Iron and steel rails.	Other castings and machinery.	Bar and sheet metal.	Cement and lime.	Brick.
.....	106,067	69,870	28,875	85,816	189,068	87,271	a 887,977 40,878	.....
.....	46	16	126	.....	8	2	178	152
.....	55,987	24,896	25,126	5,760	27,421	6,112	a 75,960	.....
.....	190,669	5,187	240,012	159,918	182,817	115,133	a 546,951	.....
.....	85,822	38,836	72,808	51,784	61,923	167,866	b 467,611	.....
.....	213,920	159,544	420,515	199,846	843,728	499,241	232,298	324,541
.....	24,502	81,164	22,771	20,896	29,788	5,471	114,076	.....
.....	4,771	5,857	1,978	5,986	4,239	1,108	9,784	19,582
.....	819	582	9	.....	163	.....	842	8,244
.....	44	78	106	.....	15	8	a 806	.....
.....	.....	.....	.....	.....	91	.....	88	2,097
45	.....	191	.....	.....	53	22	28	434
.....	16,497	32,097	847	15,829	21,151	25,621	78,166	.....
.....	.....	5	.....	.....	95	89	98	.....
.....	17,629	6,966	12,412	1,457	9,838	5,277	a 40,288	.....
.....	66	68	390	.....	86	29	a 1,450	.....
.....	.....	.....	.....	.....	.....	.....	802	36
.....	831	195	.....	498	866	.....	a 55,583	.....
.....	11,890	5,811	2,497	3,106	7,237	8,117	a 114,209	.....
.....	854	2,232	698	.....	241	.....	a 8,092	.....
.....
.....	88,580	45,160	45,150	104,631	119,846	.....	a 222,788	.....
.....	2,481	.....	2,508	76	5,298	368	6,258	8,892
.....	3,209	1,450	1,500	360	1,639	369	a 4,610	.....
.....
45	822,154	479,182	872,400	651,868	1,002,541	921,779	2,404,698	359,000

a Including brick. b Including brick and tile.

TABLE No. 66—TONNAGE—

RAILROADS.	MANUFACTURES CONTINUED.				
	Title.	Agricultural implements.	Wagons, carriages, tools, etc.	Wine, liquors and beers.	Household goods and furniture.
Ames & College.....					
Atchison, Topeka & Santa Fe.....		39,616	43,102	56,048	90,180
Burlington, Cedar Rapids & Northern.....		42,616	40,888		85,498
Chicago, Burlington & Quincy.....					
Chicago, Iowa & Dakota.....	8,635	302	186	4	487
Chicago Great Western.....		9,437	11,738	3,799	17,120
Chicago, Milwaukee & St. Paul.....		211,968	78,892	545,576	114,206
Chicago, Rock Island & Pacific.....		80,157	32,043	71,636	95,386
Chicago & North-Western.....	50,817	280,818	362,992	239,822	227,634
Chicago, St. Paul, Minn. & Omaha.....		46,006	18,201	25,775	55,917
Fremont, Elkhorn & Mo. Valley.....	435	9,491	6,248	9,590	14,474
Sioux City & Pacific.....	88	1,847	658	238	389
Colfax Northern.....		10	42		127
Crooked Creek.....	4,835	97		14	30
Davenport, Rock Island & N.-W.....		178	90	155	28
Des Moines, Iowa Falls & Northern*.....					
Dubuque & Sioux City.....	8,819	9,512	8,841	8,852	6,795
Stacyville Railroad.....		10	21		64
Des Moines Union.....					
Iowa Central.....		9,064	4,940	7,589	12,806
Albia & Centerville.....		38	48	2	502
Manchester & Oneida*.....	31	92	29		800
Marshalltown & Dakota.....					
Mason City & Ft. Dodge.....		1,005	818	2,643	668
Minneapolis & St. Louis.....		21,950	4,854	13,096	2,652
Muscataine North & South.....		91	41	18	112
Omaha & St. Louis.....					
Tabor & Northern.....					
Union Pacific.....					
Wabash.....			14,592	78,592	25,379
Willmar & Sioux Falls.....		4,829	1,195	8,272	1,964
Winona Western.....					
Wisconsin Minn. & Pacific.....		555	720	520	1,065
NARROW GAUGE ROADS.					
Burlington & Northwestern.....					
Burlington & Western.....					
Total.....	67,600	766,887	625,129	1,071,226	705,617

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company.

ENTIRE LINE—CONTINUED.

OTHER ITEMS.			Total tonnage.	Originating on own road.	Received from other lines.
Ice.	Merchandise.	Miscellaneous			
.....	493,215	899,189	9,128,574	6,716,007	2,412,567
6,572	112,760	183,754	2,122,265	1,229,079	893,216
195	1,119	45	20,282	12,856	7,926
.....	173,985	247,878	2,753,075	.....	.....
422,289	1,499,527	1,103,824	19,885,573	17,554,817	2,331,256
.....	694,415	571,747	8,361,238	.....	.....
475,683	1,973,522	957,496	29,409,718	25,412,773	3,996,945
.....	421,274	734,477	5,295,824	4,014,745	1,281,079
4,468	115,418	10,910	1,515,253	1,191,579	323,674
36	5,512	1,157	32,463	20,109	12,354
.....	513	251	91,893	37,637	5,441
.....	562	10,445	39,658	37,292	2,366
.....	956	917	16,112	14,361	1,251
.....
3,709	149,077	130,242	1,712,607	966,702	845,905
.....	993	230	10,387	9,063	1,324
.....	59,005	141,073	1,896,971	1,137,172	759,799
.....	998	1,714	117,656	54,407	63,249
480	4,300	1,171	20,736	5,638	15,098
.....	1,023	.....	100,999	99,971	1,028
.....	6,937	8,375	242,118	.....	.....
.....	159,573	89,723	1,940,298	1,390,200	550,098
.....	9,646	5,493	36,419	56,089	30,830
.....
.....	564,048	1,232,016	8,573,608	.....	.....
.....	20,184	31,133	644,613	.....	.....
.....	10,536	19,762	165,020	.....	.....
.....
.....
913,400	6,353,836	5,981,601	94,183,540	59,383,929	13,550,296

TABLE No. 67—CONSUMPTION OF

RAILROADS.	BITUMINOUS COAL.	
	Tons.	Average cost.
Ames & College		
Atchison, Topeka & Santa Fe	18,374.00	\$ 1.43
Burlington, Cedar Rapids & Northern	185,175.00	1.90
Chicago, Burlington & Quincy		
Chicago, Iowa & Dakota	568.00	
Chicago Great Western		
Chicago, Milwaukee & St. Paul	299,088.00	1.71
Chicago, Rock Island & Pacific	614,112.00	1.71
Chicago & North Western	27,985.00	2.64
Chicago, St. Paul, Minneapolis & Omaha	2,484.55	2.44
Fremont, Elkhorn & Missouri Valley	1,922.58	2.30
Sioux City & Pacific	1,000.00	1.55
Colfax Northern	1,870.92	1.75
Crooked Creek	4,860.00	1.62
Davenport, Rock Island & Northwestern		
Des Moines, Iowa Falls & Northern*	229,062.00	1.18
Dubuque & Sioux City†	5,040.00	1.18
Stacyville Railroad‡	3,920.00	1.68
Des Moines Union	125,708.00	1.88
Iowa Central		
Albia & Centerville		
Manchester & Oneida*		
Marshalltown & Dakota		
Mason City & Ft. Dodge	10,065.00	2.15
Minneapolis & St. Louis	34,784.00	2.14
Muscataine North & South	2,982.00	1.60
Omaha & St. Louis†		
Tabor & Northern	580.00	2.65
Union Pacific		
Wabash		
Willmar & Sioux Falls		
Winona & Western§	353.78	
Wisconsin, Minn. & Pacific	1,511.00	1.85
NARROW GAUGE ROADS.		
Burlington & Northwestern	2,006.00	1.61
Burlington & Western	8,980.00	1.61
Total	1,576,264.78	

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 3, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company.

FUEL BY LOCOMOTIVES—IOWA.

WOOD.				TOTAL FUEL CON-SUMED.		Miles run.	Average pounds consumed per mile.
HARD.		SOFT.		Tons.	Average price at distribut-ing point.		
Cords.	Average cost.	Cords.	Average cost.				
287.00	\$ 1.86			18,481.28		228,594	120.14
				185,175.00	\$ 1.90	8,692,048	100.81
				588.00		22,175	52.85
1,842.00	2.40			290,982.00		6,268,965	95.78
1,698.00	2.68	8,895.00	\$ 2.68	616,988.00		12,883,477	100.08
		473.00	1.81	28,171.00	2.64	564,512	99.88
		51.69	8.82	2,510.40		49,548	101.88
		52.66	8.00	1,948.88		50,018	77.08
		25.00		1,025.00		18,024	157.41
				1,800.92		16,000	171.87
30.00		80.00		4,895.00		87,860	100.68
1,475.00	1.80			260,527.00		8,795,971	
21.00	1.80			5,061.00		10,462	
				8,920.00			
		680.00		126,018.00	2.04	2,482,188	101.54
51.00	2.12			10,129.00		244,850	85.00
		126.00	1.92	84,847.00		640,275	108.75
		53.00	1.40	8,000.00		72,010	88.00
				580.00	2.65	12,475	92.00
		1.08		854.88		5,922	
		15.00	2.00	1,518.50	1.87		79.51
				2,006.00	1.61		80.49
				8,980.00	1.61	228,879	74.98
4,866.00		4,842.48		1,846,845.82		80,820,188	

TABLE No. 68—TONNAGE CROSSING

RAILROADS.	MISSISSIPPI	
	Location of bridge.	East bound.
Ames & College.....		
Atchison, Topeka & Santa Fe.....	Ft. Madison.....	655, 924
Burlington, Cedar Rapids & Northern.....		
Chicago, Burlington & Quincy.....	Burlington.....	1, 150, 990
Chicago, Iowa & Dakota.....		
Chicago Great Western.....		
Chicago, Milwaukee & St. Paul.....	Sabula.....	1, 490, 128
Chicago, Rock Island & Pacific.....	North McGregor.....	220, 190
Chicago & North-Western.....	Davenport.....	1, 797, 616
Chicago, St. Paul, Minneapolis & Omaha.....	Clinton.....	2, 040, 508
Fremont, Elkhorn & Missouri Valley.....		
Sioux City & Pacific.....		
Colfax Northern.....		
Crooked Creek.....		
Davenport, Rock Island & Northwestern.....		
Des Moines, Iowa Falls & Northern*.....		
Dubuque & Sioux City†.....	Dubuque.....	582, 579
Stacyville Railroad‡.....		
Des Moines Union.....		
Iowa Central.....	Keithsburg.....	306, 372
Albia & Centerville.....		
Manchester & Oneida*.....		
Marshalltown & Dakota.....		
Mason City & Ft. Dodge.....		
Minneapolis & St. Louis.....		
Muscatine North & South.....		
Omaha & St. Louis†.....		
Tabor & Northern.....		
Union Pacific.....		
Wabash.....		
Willmar & Sioux Falls.....		
Winona & Western§.....		
NARROW GAUGE ROADS.		
Burlington & Northwestern.....		
Burlington & Western.....		
Total.....		8, 343, 361

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. †Operated under lease by the Illinois Central Railroad Company.

MISSISSIPPI AND MISSOURI RIVERS.

RIVER.		MISSOURI RIVER.			
West bound.	Total.	Location of bridge.	East bound.	West bound.	Total.
685,767	1,851,601				
1,189,284	2,840,288				
1,558,249	8,881,872	{ Council Bluffs.....	229,094	297,785	498,829
188,232	408,432				
1,357,584	2,905,880	Sioux City.....	184,825	253,500	457,825
1,899,204	8,439,712	Blair.....	277,445	177,855	454,855
		Blair.....	9,236	7,270	16,502
1,559,422	1,150,001	Council Bluffs.....	58,584	95,800	154,824
897,734	794,150				
		Council Bluffs.....	558,556	589,916	1,098,472
7,382,816	15,705,177		1,809,648	1,841,202	2,650,845

TABLE No. 69—

RAILROADS.	KILLED.									
	Passengers.	Employees.	Others.	CAUSE OF						
				Derailement.	Collision.	Caught in frog of switch.	Coupling cars.	Falling from train.	Getting on or off trains.	Miscellaneous.
Ames & College	1	..	..	..	..	..	..	..
Atchison, Topeka & Santa Fe
Burlington, Cedar Rapids & Nor.	2	2	10	..	..	..	..	..	..	3
Chicago, Burlington & Quincy	8	9	9	1	1	..	1	1	..	7
Chicago, Iowa & Dakota
Chicago Great Western	2	6	8	1	1	..	1	2	..	4
Chicago, Milwaukee & St. Paul	9	23	..	1	..	1	2	..	5
Chicago, Rock Island & Pacific	8	18	..	..	1	1	..	..	6
Chicago & North-Western	1	7	85	1	1	..	..	..	..	9
Chicago, St. Paul, Minn. & Omaha ..	1	..	8	2	..	..	..	..	..	1
Fremont, Elkhorn & Mo. Valley
Sioux City & Pacific	1	..	..	..	..	..	..	..	1
Colfax Northern
Crooked Creek
Davenport, Rock Island & N-W	1	..	..	..	..	..	..	..
Des Moines, Iowa Falls & Northern*
Dubuque & Sioux City	9	11	..	8	..	..	..	..	8
Stacyville Railroad
Des Moines Union
Iowa Central	12	4	2	4	..	..	2	2	2
Albia & Centerville
Manchester & Osgoda
Marshalltown & Dakota
Mason City & Ft. Dodge	1	..	..	..	1	..	..	..	..
Minneapolis & St. Louis
Muscatine North & South
Omaha & St. Louis
Tabor & Northern
Union Pacific
Wabash	2	..	..	..	..	..	..	..
Waterloo & Cedar Falls R. T. Co**	2	..	..	..	..	..	..	1
Willmar & Sioux Falls	1
Winona & Western
Wisconsin, Minn. & Pacific
* ARROW GAUGE ROADS.										
Burlington & Northwestern
Burlington & Western
Total	9	64	122	7	11	2	4	8	11	48

*New line. †For period July 1 to August 9, 1901, from which latter date the Chicago & North-Western Railway Company reports operation of this line. ‡For period July 1 to November 2, 1901, from which latter date the Wabash Railroad Company reports operation of this line. §For period July 1 to September 11, 1901, from which latter date the Chicago Great Western reports operation of this line. ¶Operated under lease by the Illinois Central Railroad Company. **Operated principally by electricity.

ACCIDENTS.

				INJURED.														
DEATH.				CAUSE OF INJURY.														
Over and obstructions.	Stealing ride.	While intoxicated.	Trespassers on track.	Passengers.	Employees.	Others.	Derrailment.	Collision.	Caught in frog of switch.	Coupling cars.	Falling from train.	Getting on or off trains.	Highway crossings.	Miscellaneous.	Overhead obstructions.	Stealing ride.	While intoxicated.	Trespassers on track.
1	2	1	1	1	8	8	5	1	1	7	18	6	1	50	1	7		
1	1	1	6	2	10	2	1	1	1	1	1	4	6	88				
1	1			9	68	7	3	12	2	5	7	8	1	88				8
			16	23	153	38	1	15		8	25	17	15	110	2			20
		1	14	17	6	5	6	18		1	1	6	2	2				
1	1		24	30	280	40	12	19		14	88	54	8	154	1		1	10
				2	4	1	5							4		2		1
					4									2		1		
					7	1		1						6				1
1				1	2			6		4	16			26	1			4
	2			10	174	5	6	4	1	8	6	15	2	146		1		
					2									2				
					8							1		1				
				2	5							1		6				
			1	3	11	2		11						8				
		1		1	2	2				2		1	2					
					1									1				
1	7	4	77	10	890	121	40	90	5	51	108	109	86	594	5	11	1	80

MILEAGE, OFFICERS and DIRECTORS

OF

RAILWAY COMPANIES.

MILEAGE, OFFICERS AND DIRECTORS OF RAILWAY COMPANIES.

AMES & COLLEGE RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock: aMain line.

NAME.	TERMINALS.		Miles of line for each road named.
	FROM—	TO—	
Ames & College	Ames.	College.	1. 8

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the board	W. M. Greeley.....	Ames, Iowa.
President.....	W. M. Greeley.....	Ames, Iowa.
First vice-president.	E. W. Stanton.	Ames, Iowa.
Secretary.....	M. K. Smith.	Ames, Iowa.
Treasurer.....	H. Westerman.	Ames, Iowa.
General manager.	M. K. Smith.	Ames, Iowa.
Assistant general manager.	H. Westerman.	Ames, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
W. M. Greeley	Ames, Iowa.....	January 9, 1908.
E. W. Stanton	Ames, Iowa.....	January 9, 1908.
M. K. Smith.....	Ames, Iowa.....	January 9, 1908.
H. Westerman.....	Ames, Iowa.....	January 9, 1908.
C. F. Curtiss.....	Ames, Iowa.....	January 9, 1908.
Herman Knapp.....	Ames, Iowa.....	January 9, 1908.
G. H. France.	Des Moines, Iowa	January 9, 1908.

1. Total number of stockholders at date of last election, 84.
2. Date of last meeting of stockholders for election of directors, January 9, 1902.
3. Give postoffice address of general office, Ames, Iowa.
4. Give postoffice address of operating office, Ames, Iowa.

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock. { a Main line.
 { b Branches and spurs.
2. Proprietary companies whose entire capital stock is owned by this company.
3. Line operated under trackage rights.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM--	TO--		
1. a The Atchison, T. & S. F. Ry. Co.	Chicago, Ill.	Denver, Col.	1,190.72	
	La Junta, Col.	State Line, N. M. & T.	530.91	
	North Ottawa, Kan.	State Line, N. M. & T.	398.29	
	Chanute, Kan.	Longton, Kan.	44.18	
	Hutchinson, Kan.	Kinsley, Kan.	33.63	
	Florence, Kan.	Winfield Jct., Kan.	72.73	
	Newton, Kan.	Purcell, I. T.	22.63	
	Rincon, N. M.	Deming, N. M.	54.66	
1. b The Atchison, T. & S. F. Co.	Ancona, Ill.	Pekin, Ill.	52.58	2,647.76
	No. Lexington, Mo.	St. Joseph, Mo.	76.40	
	St. Joseph, Mo.	Emporia Jct., Kan.	118.67	
	Holliday, Kan.	Topeka, Kan.	52.74	
	Wilder, Kan.	Hawthorne, Kan.	45.41	
	Lawrence, Kan.	North Ottawa, Kan.	20.27	
	Burlingame, Kan.	Alma, Kan.	34.30	
	Osage City, Kan.	Quenemo, Kan.	19.42	
	Burlington Jct., Ks.	Gridley, Kan.	52.86	
	Colony, Kan.	Yates Center, Kan.	24.71	
	Chanute, Kan.	Pittsburg, Kan.	57.71	
	Benedict Jct., Kan.	Madison Jct., Kan.	40.57	
	Cherryvale, Kan.	Coffeyville, Kan.	17.98	
	Independence, Kan.	Cedarvale, Kan.	54.79	
	Niotaze, Kan.	Owasso, I. T.	56.85	
	Emporia, Kan.	Moline, Kan.	83.23	
	Bazar, Kan.	Strong City, Kan.	11.68	
	Neva, Kan.	Superior, Neb.	161.88	
	Abilene, Kan.	Salina, Kan.	22.56	
	Manchester, Kan.	Barnard, Kan.	43.56	
	Florence, Kan.	Ellinwood, Kan.	28.21	
	Little River, Kan.	Holyrood, Kan.	26.30	
	Great Bend, Kan.	Scott City, Kan.	120.07	
	Larned, Kan.	Jetmore, Kan.	44.83	
	Augusta, Kan.	Mulvane, Kan.	20.41	
	Wichita, Kan.	Pratt, Kan.	79.77	
	Mulvane, Kan.	Englewood, Kan.	163.39	
	Mulvane, Kan.	Caldwell, Kan.	37.01	
	Hutchinson, Kan.	Coos, O. T.	142.29	
	Pueblo, Col.	Canyon City, Col.	34.51	
	Clelland, Col.	Rockvale, Col.	3.53	
	Wellington, Kan.	Tonkawa, O. T.	49.86	
	Attica, Kan.	Medicine Lodge, OT.	21.08	
	Las Vegas, N. M.	Hot Springs, N. M.	8.09	
	Lamy, N. M.	Santa Fe, N. M.	18.13	
	Socorro, N. M.	Magdalena, N. M.	27.39	
	Nutt, N. M.	Lake Valley, N. M.	13.52	
	Deming, N. M.	Silver City, N. M.	46.50	
	Whitewater, N. M.	Santa Rita, N. M.	18.81	
	Hanover Jct., N. M.	Pierro, N. M.	6.66	
2. R. G. & E. P. R. R. Co.	Texas State Line.	El Paso, Texas.	20.17	2,021.82
Eastern Oklahoma Ry. Co.	{ Guthrie, O. T.	Ralston, O. T.	96.75	
Guthrie & Western Ry. Co.	{ Ripley, O. T.	Cushing, O. T.	10.93	
	Seward, O. T.	Cashion, O. T.	10.60	
5. C. & W. I. R. R. Co.	Dearborn Station.	Stew'rt av, Chicago	1.43	131.45
T. & P. & W. Ry. Co.	Streator Jct.	Pekin Jct.	5.91	
K. C. Belt Ry. Co.	Big Blue Jct.	Kansas City.	6.44	
C. & R. I. & P. Ry. Co.	St. Joseph, Mo.	Atchison, Kan.	19.58	
Mo. Pac. Ry. Co.	Niotaze, Kan.	State Line.	6.61	
F. E. & M. V. R. R. Co.	State Line.	Superior, Neb.	2.53	
Total mileage operated.				4,848.61

BOARD OF RAILROAD COMMISSIONERS

151

Miles operated June 30, 1901.....	4,817.54
Added during fiscal year:	
Ripley to Cushing.....	10.98
Pawnee to Halston.....	17.90
Sundry adjustments.....	.71
	29.54
Deduct:	
Dillon to Blossburg.....	8.47
	26.07
Mileage operated June 30, 1902	4,842.61

This report includes the property and operations of the following named companies of which the entire issue of capital stock and bonds is owned by the Atchison, Topeka & Santa Fe Railway Company and the property of which is operated as a part of the Atchison, Topeka & Santa Fe Railway system:

NAME.	STATE.	INCORPORATED.
The Eastern Oklahoma Railway company	Oklahoma	July 24, 1899
The Guthrie & Western Railway company	Oklahoma	January 8, 1900
Rio Grande & El Paso Railroad company	Texas	October 28, 1890

Proportion for Iowa, 19.86 miles, includes 10-100 miles Mississippi river bridge.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	E. P. Ripley	Chicago.
Assistant to president.....	W. B. Jansen	Chicago.
Assistant to president.....	A. H. Payson	San Francisco.
First vice-president	E. D. Kenna	Chicago.
Second vice-president	Paul Morton.....	Chicago.
Third vice-president	J. W. Kendrick	Chicago.
Secretary and treasurer	E. Wilder	Topeka.
Assistant secretary	L. C. Deming.....	New York.
Assistant treasurer	H. W. Gardiner	New York.
General counsel.....	Victor Morawetz.....	New York.
Comptroller.....	D. L. Gallup.....	New York.
Deputy comptroller.....	D. J. Sheehan.....	New York.
General auditor.....	H. C. Whitehead.....	Chicago.
Assistant general auditor.....	W. E. Bailey.....	Chicago.
Auditor of disbursements.....	I. S. Lauck.....	Topeka.
Freight auditor.....	W. J. Healy.....	Topeka.
Ticket auditor.....	J. F. Mitchell.....	Topeka.
General manager.....	H. U. Mudge	Topeka.
Chief engineer.....	James Dun	Chicago.
Chief engineer.....	W. B. Storey, Jr.	Topeka.
General superintendent.....	J. E. Hurley.....	Topeka.
General superintendent.....	D. E. Cain	La Junta.
Superintendent of telegraph.....	C. H. Gaunt	Topeka.
Signal engineer.....	T. S. Stevens.....	Topeka.
Superintendent of transportation.....	O. W. Kouns	Topeka.
Superintendent of motive power.....	G. R. Henderson.....	Topeka.
Assistant superintendent of motive power.....	W. A. Nettleton.....	Topeka.
General purchasing agent.....	W. E. Hodges	Chicago.
Assistant general purchasing agent.....	M. J. Collins	Chicago.
General solicitor.....	E. D. Kenna.....	Chicago.
General attorney.....	Robert Dunlap	Chicago.
General attorney.....	F. T. A. Junkin.....	Chicago.
Claims attorney.....	J. D. M. Hamilton	Topeka.
Tax commissioner.....	E. T. Cartledge	Topeka.
Chief surgeon.....	J. P. Kaster.....	Topeka.
Freight traffic manager.....	W. B. Biddle.....	Chicago.
Passenger traffic manager.....	G. T. Nicholson.....	Chicago.
Assistant traffic manager.....	W. A. Bissell	San Francisco.
General freight agent.....	J. E. Gorman.....	Chicago.
Assistant general freight agent.....	F. O. Maegly	Topeka.
Assistant general freight agent.....	J. W. Tedford.....	Chicago.
General passenger agent.....	W. J. Black	Topeka.
General baggage agent.....	P. Walsh	Topeka.

TWENTY-FIFTH ANNUAL REPORT OF THE ORGANIZATION.

NAME	ADDRESS	DATE OF EXPIRATION OF TERM
Edward P. Ripley.....	Chicago.....	1902.
Charles Steele.....	New York.....	1902.
Byron L. Smith.....	Chicago.....	1902.
Howel Jones.....	Topeka.....	1902.
H. Rieman Duval.....	New York.....	1903.
Thomas P. Fowler.....	New York.....	1903.
Chas. S. Glead.....	Topeka.....	1904.
Victor Morawetz.....	New York.....	1904.
Edward J. Berwind.....	New York.....	1904.
E. D. Kenna.....	Chicago.....	1904.
E. Sommers Hayes.....	New York.....	1904.
Andrew C. Jobes.....	Wichita.....	1904.
George G. Haven.....	New York.....	1905.
John G. McCullough.....	New York.....	1905.
Benjamin P. Cheney.....	Boston.....	1905.

NOTE: Term of director expires on second Thursday in December of year opposite name.

1. Total number of stockholders at date of last election, 18,147.
2. Date of last meeting of stockholders for election of directors, December 12, 1901.
3. Give postoffice address of general office, Topeka, Kansas.
4. Give postoffice address of operating office, Topeka, Kansas.

BURLINGTON, CEDAR RAPIDS & NORTHERN.

PROPERTY OPERATED.

1. Railroad line represented by capital stock: $\left\{ \begin{array}{l} a \text{ Main line.} \\ b \text{ Branches and spurs.} \end{array} \right.$
2. Proprietary companies whose entire capital stock is owned by this company.
3. Line operated under trackage rights.

NAME	TERMINALS		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
1. a Burlington, Cedar Rapids & Northern.	Burlington, Iowa.	Erin, Minn.....	295.97	
b Milwaukee division.....	Linn Jct., Iowa.	Postville, Iowa.....	54.12	
Muscatine division.....	Muscatine, Iowa.	Riverside.....	50.52	
Pacific division.....	Vinton, Iowa.	Holland.....	49.12	
Davenport.....	Benton, Iowa.....	Davenport.....	51.63	
Waverly.....	Waverly Jct., Iowa.	Waverly.....	5.65	
Titonka.....	Madison Jct., Iowa.	Titonka.....	18.40	
Albert Lea.....	Estherville, Iowa.	Albert Lea.....	52.16	608.66
2. I. C. & Western Railway.....	Iowa City, Iowa.	What Cheer, Iowa.	55.74	
b Montezuma branch.....	Thornsburg.....	Montezuma.....	16.25	72.90
3. a C. E. I. F. & N. W.....	Holland, Iowa.....	Watertown, S. D.....	827.83	
b Lake Park branch.....	Lake Park.....	Hardwick, Minn.....	54.53	
Germania branch.....	Dows.....	Germania, Iowa.....	70.84	
Sioux Falls branch.....	Ellsworth, Minn.....	Sioux Falls, S. D.....	62.49	
Jasper branch.....	Trosky, Minn.....	Jasper, Minn.....	8.71	
Hayfield branch.....	Hayfield, Minn.....	Madison Jct.....	6.50	510.78
2. a C. E. & Clinton Railway.....	Iowa City Iowa.	Clinton, Iowa.....	78.97	
Spur.....	Plato, Iowa.....	Cedar Valley, Iowa.....	2.96	81.95
3. Chic. Div. & Minn.....	Postville Jct., Iowa.	Decorah, Iowa.....	23.23	33.28
3. S. St. Paul Belt Line.....	S. St. Paul, Minn.....	New Port, Minn.....	3.55	3.55
3. Iowa Central railway.....	Manly Jct., Iowa.	Northwood, Iowa.....	11.83	11.83
Total.....				1,810.85

OFFICERS.

TITLE	NAME	LOCATION OF OFFICE.
Chairman of the Board.....	R. R. Cable.....	Chicago, Ill.
President.....	C. J. Ives.....	Cedar Rapids, Iowa.
Secretary.....	S. B. Dorwart.....	Cedar Rapids, Iowa.
Treasurer.....	H. H. Hollister.....	New York, N. Y.

Note—The Chicago, Rock Island & Pacific Railway company having leased June 1, 1902, the Burlington, Cedar Rapids & Northern Railway and its proprietary lines, the function of the officers of the last named railway have terminated from that date, the leased railway being now in full charge of the officers of the first named railway company.

The four officers named above will continue their duties as long as the corporate railway shall exist.

ORGANIZATION.

NAMES OF DIRECTORS.	POST OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Geo. W. Cable.....	Davenport, Iowa.....	May, 1908.
J. Carakadden.....	Muscatine, Iowa.....	May, 1908.
C. J. Ives.....	Cedar Rapids, Iowa.....	May, 1908.
Wm. J. Nevins.....	New York, N. Y.....	May, 1908.
Robt. Williams.....	Cedar Rapids, Iowa.....	May, 1904.
Ernest L. Bell.....	New York, N. Y.....	May, 1904.
H. H. Hollister.....	New York, N. Y.....	May, 1904.
Robt. Mather.....	Chicago, Ill.....	May, 1904.
R. R. Cable.....	Chicago, Ill.....	May, 1905.
O. P. Squire.....	Chicago, Ill.....	May, 1905.
W. G. Snow.....	New York, N. Y.....	May, 1905.
F. H. Griggs.....	Davenport, Iowa.....	May, 1905.
S. H. Harriman.....	New York, N. Y.....	May, 1905.

1. Total number of stockholders at date of last election, 810.
2. Date of last meeting of stockholders for election of directors, adjourned meeting June 5th.
3. Give postoffice address of general office, Chicago, Ill.
4. Give postoffice address of operating office, Chicago, Ill.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock: { *a*. Main line.
b. Branches and spurs.
 5. Line operated under trackage rights.

NAME.	TERMINALS.		Miles of line for each class of roads named.	Miles of line for each class of roads named.
	FROM —	TO —		
<i>a</i> Chicago, Burlington & Quincy railroad.	Chicago, Ill.	Pacific Junction, Iowa.	478.21	828.10
Burlington & Missouri River railroad in Nebraska.	Galesburg, Ill.	Quincy, Ill.	101.66	
1. <i>b</i> Chicago, Burlington & Quincy railroad.	Pacific Junction, Iowa	Peoria, Ill.	52.77	
	Aurora, Ill.	Kearney, Neb.	166.20	
Peoria & Hannibal railroad.	Yates City, Ill.	W. Chicago, Ill.	12.85	
Chicago & Iowa railroad.	Lewistown, Ill.	Lewistown, Ill.	80.18	
Chicago, Rockford & Northern railroad.	South Aurora, Ill.	Rushville, Ill.	82.63	
Ottawa, Oawego & Fox River railroad.	Flag Center, Ill.	Forreston, Ill.	78.45	
Illinois Valley & Northern railroad.	Geneva, Ill.	Rockford, Ill.	23.50	
Chicago & Rock River railroad.	Streator, Ill.	Streator, Ill.	67.25	
Joliet & Rockford & Northern railroad.	Shabbona, Ill.	Walnut, Ill.	59.40	
Illinois Grand Trunk railroad.	Sheridan, Ill.	Sterling, Ill.	47.03	
Dixon, Peoria & Hannibal railroad.	Mendota, Ill.	Paw Paw, Ill.	19.54	
American Central railroad.	Buda, Ill.	Fulton, Ill.	63.44	
Dixon & Quincy railroad.	Galesburg, Ill.	Elmwood, Ill.	12.22	
Carthage & Burlington railroad.	Kettleshurg Junction, Ill.	Rio, Ill.	50.66	
Quincy & Warsaw railroad.	Carthage, Ill.	New Boston, Ill.	6.25	
St. Louis, Rock Island & Chicago railroad.	Sterling, Ill.	Kettleshurg, Ill.	70.20	
Quincy, Alton & St. Louis railway.	Rock Island, Ill.	Quincy, Ill.	40.44	
Albia, Knoxville & Des Moines railroad.	Gladstone, Ill.	Barstow, Ill.	27.54	
Des Moines & Knoxville railroad.	Quincy, Ill.	E. Alton, Ill.	17.18	
Chicago, Ft. Madison & Des Moines railroad.	Quincy, Ill.	E. Kettleshurg, Ill.	40.38	
Burlington & Missouri River railroad.	Quincy, Ill.	E. Hannibal, Ill.	82.97	
Leon, Mt. Airy & Southwest railroad.	Quincy, Ill.	Knorrville, Iowa.	84.97	
	Albia, Iowa	Des Moines, Iowa.	53.85	
	Knorrville, Iowa	Batavia, Iowa.	53.54	
	Ft. Madison, Iowa	Leon, Iowa.	44.61	
	Chariton, Iowa	Honoring, Mo.	39.17	
	Creston, Iowa	Red Oak, Iowa.	57.72	
	Red Oak, Iowa	Leon, Iowa.	54.54	
	Leon, Iowa	Great City, Mo.		
	Bethany Junction, Iowa	Albany, Mo.		

St. Joseph & Des Moines railroad.....	Albany, Mo.	St. Joseph, Mo.	41
Grant City & Southern railroad.....	Grant City, Mo.	Albany Junction, Mo.	19.98
Charlton, Des Moines railroad.....	Charlton, Iowa	Indianola, Iowa	27.50
Western Iowa railroad.....	Creston, Iowa	Pontanelle, Iowa	30.88
Brownville & Notaway Valley railroad.....	Villisca, Iowa	Cumberland	30.88
Clarinda, Colorado Springs & Southwestern railroad.....	Clarinda, Iowa	Burlington Junction, Mo.	45.00
Red Oak & Avon railroad.....	Red Oak, Iowa	Northboro, Iowa	17.82
Nebraska City, Sidney & Northwestern railroad.....	Hastings, Iowa	Urisworld, Iowa	18.04
Hastings & Avoca railroad.....	Hastings, Iowa	Sidney, Iowa	21.12
Chicago, Burlington & Northern railroad.....	Chicago, Ill.	Carson, Iowa	15.79
	Pulmon, Ill.	St. Paul, Minn.	819.04
	Galena Junction, Ill.	Savanna, Ill.	16.72
	E. Winona, Wis.	Galena, Ill.	8.82
Republican Valley railroad.....	At Dubuque, Iowa	Winona, Minn.	1.34
	York, Neb.	Central City, Neb.	41.33
	Nemaha, Neb.	Salem, Neb.	17.60
	Nemaha, Neb.	Beatrice, Neb.	65.19
	Beatrice, Neb.	Wymore, Neb.	11.09
	Hastings, Neb.	Colorado State Line	239.41
	Aurora, Neb.	Grand Island, Neb.	18.51
	Table Rock, Neb.	Hastings, Neb.	27.75
	Omaha, Neb.	Lester, Neb.	143.36
	Crete, Neb.	Oreapolis, Neb.	16.88
	Papppo, Neb.	Beatrice, Neb.	81.04
	Nemaha, Neb.	Gilmore Junction, Neb.	8.87
	Lincoln, Neb.	York, Neb.	153.78
	Archison, Kan.	Columbus, Neb.	5.77
	Rulo Bridge Line	Lincoln, Neb.	78.49
	Napier, Mo.		144.95
	Chester, Neb.	Reaswell, Mo.	8.42
	Dewitt, Neb.	Fairmount, Neb.	5.96
	Edgar, Neb.	Oxford, Neb.	45.19
	Odell Junction, Neb.	Colorado State Line	60.87
	Republican, Neb.	Superior, Neb.	298.82
	Orleans, Neb.	Oberlin, Kan.	26.83
	Colorado State Line	Kansas State Line	71.04
	Colorado State Line, Neb.	Denver, Colo.	78.23
	Colorado State Line, Wyo.		59.61
	Nebraska State Line	Wyoming State Line, Colo.	174.99
	Central City, Neb.	Cheyenne, Wyo.	144.83
	Palmer, Neb.	St. Francis, Kan.	29.01
	Grand Island, Neb.	Ericson, Neb.	74.18
	Edgemont Junction, S. D.	Burwell, Neb.	62.04
	Minnehadita, S. D.	Sargent, Neb.	40.88
	Englewood, S. D.	Wyoming State Line, S. D.	78.29
	Hill City, S. D.	Deadwood, S. D.	401.82
	Wyoming State line, S. D.	Hot Springs, S. D.	108.40
	New Casle, Wyo.	Spearsfish, S. D.	18.84
	Montana State line, Wyo.	Keystone, S. D.	81.91
	Denver, Colo.	Montana State line, Wyo.	9.80
	Burns Junction Colo.	Cambria, Wyo.	229.69
		Huntley, Mont.	7.00
		Utah Junction, Colo.	101.74
		Lyons, Colo.	8.00
			32.87

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY—CONTINUED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads.
	FROM—	TO—		
Republican Valley & Wyoming railroad.....	Culbertson, Neb.	Impertal, Neb.	49.17	
Omaha & North Platte railroad.....	Omaha, Neb.	Schuyler, Neb.	80.60	
Nebraska, Wyoming & Western railroad.....	All South Omaha, Neb.	Germans, Wyo.	128.88	
Denver & Montana railroad.....	Alliance Junction, Neb.	Colorado state line.	98.83	
Chicago, Burlington & Quincy railroad.....	Northport, Neb.	Sterling, Colo.	27.95	
Black Hills & Ft. Pierre railroad.....	Union, Colo.	Brush, Colo.	11.99	
	Toluca, Mont.	Cody, Colo.	180.15	
	Tracy, S. D.	Piedmont, S. D.	88.87	
Keokuk & Western railroad.....	Bucks, S. D.	Este, S. D.	13.98	
Humboldt & Shenandoah railroad.....	Alexandria, Mo.	Van Wert, Iowa.	142.71	
Des Moines & Kansas City railroad.....	Van Wert, Iowa.	Shenandoah, Iowa.	96.64	
Hannibal & St. Joseph railroad.....	Des Moines, Iowa.	Gainsville, Mo.	110.82	
	Hannibal, Mo.	St. Joseph, Mo.	206.02	
Quincy & Palmyra railroad.....	At St. Joe, Mo.	Palmyra Junction, Mo.	2.87	
Kansas City & Cameron railroad.....	W. Quincy, Mo.	Kansas City, Mo.	12.70	
Keokuk & St. Paul railroad.....	Cameron Junction, Mo.	Keokuk, Iowa.	63.88	
St. Louis, Keokuk & Northwestern railroad.....	Burlington, Iowa.	St. Louis, Mo.	42.88	
Keokuk & Northwestern railroad.....	Keokuk, Iowa.	Keokuk, Iowa.	177.80	
Kansas City, St. Joseph & Council Bluffs railroad.....	Mt. Pleasant Junction, Iowa.	Council Bluffs, Iowa.	48.01	
	Kansas City, Mo.	Still, Ia. Mo.	190.94	
	E. Leavenworth, Mo.	Winthrop, Mo.	1.06	
	Armour, Mo.	Hopkins, Mo.	8.61	
	Amazonia, Mo.	Burlington Junction, Mo.	80.44	
	Beglow, Mo.	Northboro, Iowa.	81.64	
	Cornell, Mo.	Bloomfield, Iowa.	27.61	
	Vale, Iowa.	Carrollton, Mo.	69.79	
	Moulton, Iowa.		121.77	
Nodaway Valley railroad.....	At Chicago, Ill.	East Dubuque, Ill.	1.22	
Tarkio Valley railroad.....	Portage Curve, Ill.	Dubuque, Iowa.	12.78	
Chicago, Burlington & Kansas City railroad.....	E. Dubuque, Ill.		1.12	
	At Clinton, Iowa.		.97	
	West Quincy, Ill.		1.49	
	West Alton, Mo.	Alton, Ill.	2.98	
	Alton, Ill.	East St. Louis, Ill.	22.88	
	Rock Island, Ill.	Clinton, Iowa.	88.02	
	East Hannibal, Ill.	Hannibal, Mo.	1.60	
	Bloomfield, Iowa.	Monilton, Iowa.	14.11	
	Union Pacific transfer, Iowa.	Omaha, Neb.	2.79	
	Gilmore, Neb.	South Omaha, Neb.	4.64	
	Sterling, Colo.	Union, Colo.	28.67	

6,965.98

Great Northern railway line.....	St. Paul, Minn.....	Minneapolis, Minn.....	11.95
St. Paul Union Depot company.....	St. Paul, Minn.....	.....	2.58
Winnebago Union railway.....	At Minneapolis, Minn.....	Winona, Minn.....	2.31
Winnebago depot.....	At Winona, Wis.....	.....	8.94
Terminal railway association.....	At St. Louis, Mo.....	.....	8.98
Missouri, Kansas & Texas railway.....	At Hannibal, Mo.....	.....	15
Hannibal Union Depot company.....	At Hannibal, Mo.....	.....	15
Kankakee & Hamilton Bridge company.....	At Keokuk, Iowa.....	.....	.08
Chicago & Alton railroad.....	At Louisiana, Mo.....	.....	.81
Chicago, Peoria & St. Louis railroad.....	At Alton, Ill.....	.....	.23
Kansas City Union Depot.....	At Kansas City, Mo.....	State line.....	.20
Atchison & Eastern Bridge company.....	Winthrop, Mo.....	.....	.30
Atchison Union Depot & Railroad company.....	At Atchison, Kans.....	Leavenworth, Kans.....	.10
Leavenworth Bridge & Terminal company.....	Stilling, Mo.....	.....	1.73
South Omaha Stock Yards company.....	At South Omaha, Neb.....	.....	.41
Colorado & Southern Railway company.....	Utah Junction, Colo.....	.....	11.80
Northern Pacific railway.....	Huntley, Mont.....	Billings, Mont.....	12.68
Chicago, Rock Island & Pacific railway.....	At Carson, Iowa.....	.....	2.28
Chicago & Alton railway.....	East Louisiana, Ill.....	Louisiana, Mo.....	2.07
Total.....	.....	.....	177.10
.....	.....	.....	7,971.13

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the board.....	Francis W. Hunnewell.....	Boston, Mass.
President.....	Geo. B. Harris.....	Chicago, Ill.
First vice-president.....	D. Miller.....	Chicago, Ill.
Second vice-president.....	Howard Elliott.....	Chicago, Ill.
Secretary.....	T. S. Howland.....	Chicago, Ill.
Treasurer.....	T. S. Howland.....	Chicago, Ill.
General counsel.....	J. W. Blythe.....	Burlington, Iowa.
General solicitor.....	C. M. Dawes.....	Chicago, Ill.
General solicitor.....	C. F. Manderson.....	Omaha, Neb.
General solicitor.....	O. M. Spencer.....	St. Joseph, Mo.
General auditor.....	O. I. Sturgis.....	Chicago, Ill.
Auditor.....	J. G. Taylor.....	Omaha, Neb.
Auditor.....	C. M. Carter.....	St. Joseph, Mo.
Auditor.....	T. R. Board.....	Keokuk, Iowa.
General manager.....	F. A. Delano.....	Chicago, Ill.
General manager.....	A. C. Goodrich.....	Keokuk, Iowa.
General manager.....	G. W. Holdrege.....	Omaha, Neb.
General manager.....	C. M. Levy.....	St. Louis, Mo.
Chief engineer.....	W. L. Breckinridge.....	Chicago, Ill.
Chief engineer.....	I. S. P. Weeks.....	Lincoln, Neb.
Chief engineer.....	L. F. Goodale.....	St. Louis, Mo.
General superintendent.....	F. C. Rice.....	Chicago, Ill.
General superintendent.....	T. E. Calvert.....	Lincoln, Neb.
Supervisor of telegraph.....	W. W. Ryder.....	Chicago, Ill.
Freight traffic Manager.....	Thos. Miller.....	Chicago, Ill.
General freight agent.....	Geo. H. Crosby.....	Omaha, Neb.
General freight agent.....	D. O. Ives.....	St. Louis, Mo.
General freight agent.....	A. McCrae.....	Keokuk, Iowa.
Assistant general freight agent.....	W. B. Hamblin.....	Chicago, Ill.
Assistant general freight agent.....	E. R. Puffer.....	Chicago, Ill.
Assistant general freight agent.....	Geo. Morton.....	Chicago, Ill.
Assistant general freight agent.....	A. B. Smith.....	Omaha, Neb.
Assistant general freight agent.....	F. Montmorency.....	Omaha, Neb.
Assistant general freight agent.....	W. Gray.....	St. Louis, Mo.
Passenger traffic manager.....	P. S. Eustis.....	Chicago, Ill.
General passenger agent.....	Jno. Francis.....	Omaha, Neb.
General passenger agent.....	L. W. Wakeley.....	St. Louis, Mo.
Assistant general passenger agent.....	W. A. Lalor.....	Chicago, Ill.
Assistant general passenger agent.....	J. E. Buckingham.....	Omaha, Neb.
Assistant general passenger agent.....	C. L. Grice.....	St. Louis, Mo.
General baggage agent.....	F. H. Ellis.....	Chicago, Ill.
General baggage agent.....	T. Marsland.....	Lincoln, Neb.
Land commissioner.....	W. W. Baldwin.....	Burlington, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Charles E. Perkins.....	Burlington, Iowa.....	November 5, 1902.
F. W. Hunnewell.....	Boston, Mass.....	November 5, 1902.
J. Malcolm Forbes.....	Boston, Mass.....	November 5, 1902.
James J. Hill.....	St. Paul, Minn.....	November 5, 1902.
James N. Hill.....	St. Paul, Minn.....	November 5, 1902.
Norman B. Ream.....	Chicago, Ill.....	November 5, 1902.
Robt. Bacon.....	New York, N. Y.....	November 5, 1902.
E. H. Harriman.....	New York, N. Y.....	November 5, 1902.
Jacob H. Schiff.....	New York, N. Y.....	November 5, 1902.
Geo. J. Gould.....	New York, N. Y.....	November 5, 1902.
H. McK Twombly.....	New York, N. Y.....	November 5, 1902.

1. Total number of stockholders at date of last election, 616.
2. Date of last meeting of stock holders for election of directors, November 8, 1901.
3. Give postoffice address of general office, 209 Adams Street, Chicago, Ill.
4. Give postoffice address of operating office, 209 Adams Street Chicago Ill.

CHICAGO, IOWA & DAKOTA RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock: a Main line.

NAME.	TERMINALS		Miles of line for each road named.	Miles of line for each class of roads named
	FROM—	TO—		
Chicago, Iowa & Dakota Railway company	Eldora Junction...	Alden	26.40	
Total main line represented by capital stock.				26.40

NOTE. - The following report shows the condition of the affairs of the Chicago, Iowa & Dakota Railway company on the 30th day of June, 1902, and contains complete returns of the operations of the company from January 1 to June 30, 1902.

The books and accounts of the company prior to January 1, 1902, are not in possession of the present officers of the company and they are therefore unable to make complete returns for that period.

Appended to this report will be found a statement, showing the earnings and expenses of the company from July 1, 1901, to January 1, 1902, prepared by the former officers of the company, and is submitted as a correct statement of the matters therein shown.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE
President.....	Marvin Hughitt	Chicago, Ill.
Vice-president.....	M. M. Kirkman	Chicago, Ill.
Secretary.....	J. B. Redfield.....	Chicago, Ill.
Treasurer.....	M. M. Kirkman.....	Chicago, Ill.
Assistant treasurer.....	H. C. Stuart	Eldora, Ia.
General manager.....	H. C. Stuart	Eldora, Ia.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Marvin Hughitt.....	Chicago, Ill.....	July 1902.
M. M. Kirkman	Chicago, Ill.....	July 1902.
J. B. Redfield.....	Chicago, Ill.....	July 1902.
H. C. Stuart.....	Eldora, Ia.....	July 1902.
H. R. McCullough.....	Chicago, Ill.....	July 1902.
W. A. Gardner	Chicago, Ill.....	July 1902.
W. H. Stannett.....	Chicago, Ill.....	July 1902.

1. Total number of stockholders at date of last election, 14.
2. Date of last meeting of stockholders for election of directors, September 25, 1901.
3. Give postoffice address of general office, Chicago, Ill.
4. Give postoffice address of operating office, Eldora, Iowa.

CHICAGO GREAT WESTERN RAILWAY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock: { a. Main line.
d. Branches and spurs.
2. Proprietary companies whose entire capital stock is owned by this company.
5. Line operated under trackage rights.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Chicago Great Western Railway company....	St. Paul, Minn....	Dubuque, Iowa	253.53	
a	Aiken, Ill....	Forest Home, Ill..	146.73	
	Galena, Ill....	Aiken, Ill.....	1.53	
	Oelwein, Iowa....	Des Moines, Iowa..	130.53	
	Des Moines, Iowa..	St. Joseph, Mo....	159.25	
	Bee Creek, Mo....	Beverly, Mo....	23	
	Hayfield, Minn....	Manley Jet., Iowa..	47.30	761.37
b	Sumner, Iowa....	Hampton, Iowa....	63.95	
	Cedar Falls, Iowa..	Wilson Jet., Iowa..	7.48	
	Eden, Minn.....	Mantorville, Minn..	7.57	
	Sycamore, Ill.....	De Kalb, Ill.....	5.81	84.81
2 De Kalb & G. W. (included under b).....				
5 As follows:				
St. Paul & Nor. Pac.....	Minneapolis, Minn..	St. Paul, Minn....	10.56	
Duluth & Dubuque Bridge.....	Dubuque, Iowa	East Dubuque, Ill..	13.23	
Illinois Central Railroad.....	East Dubuque, Ill..	Portage Curve, Ill..	.52	
Chicago, Burlington & Northern.....	Portage Curve, Ill..	Galena, Ill.....	10.18	
Chicago Terminal Transfer.....	Forest Home, Ill....	Chicago, Ill.....	2.25	
Des Moines Union Railway.....	In City of Des Moines, Iowa.....	Des Moines, Iowa.....	.44	
Des Moines & Kansas City.....	In City of Des Moines, Iowa.....	St. Joseph, Mo....	.81	
Kansas City, St. Joe & Council Bluffs..	In City of St. Joseph, Mo.....	St. Joseph Terminal.....	.39	
St. Joseph Terminal.....	In City of St. Joseph, Mo.....	Leavenworth, Kas.	27.91	
Kansas City & Northwestern.....	Leavenworth, Kas.	Leavenworth, Kas.	2.46	
Leavenworth Northern & Southern.....	In City of Leavenworth, Kas.	Leavenworth, Kas.	1.40	
Leavenworth, Topeka & Southwestern..	In City of Leavenworth, Kas.	Beverly, Mo....	8.59	
Chicago, Rock Island & Pacific.....	Beverly, Mo....	Stillings, Mo....	1.36	
Leavenworth Term'l Ry. & Bridge Co.	Stillings, Mo....	Leavenworth, Kas.	7.63	
Atchison, Topeka & Santa Fe.....	St. Joseph, Mo....	Bee Creek, Mo....	2.50	
Kansas City Sub. Belt.....	In City of Kansas City, Kas. and Mo....			85.83
Total.....				932.01

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the board	A. B. Stickney	St. Paul, Minn.
President	A. B. Stickney	St. Paul, Minn.
First vice-president	Amel Oppenheim	St. Paul, Minn.
Secretary	R. C. Wight	St. Paul, Minn.
Treasurer	O. O. Kalman	St. Paul, Minn.
General counsel	F. B. Kellogg	St. Paul, Minn.
General attorney	A. G. Briggs	St. Paul, Minn.
Vice-president and auditor	W. B. Bend	St. Paul, Minn.
General manager	Samuel C. Stickney	St. Paul, Minn.
Assistant general manager	Tracy Lyons	St. Paul, Minn.
Chief engineer	F. R. Coates	St. Paul, Minn.
General superintendent	G. A. Goodell	St. Paul, Minn.
Division superintendent	J. A. Kelley	St. Paul, Minn.
Division superintendent	R. W. Edwards	Dubuque, Iowa.
Division superintendent	C. P. Stembel	Des Moines, Iowa.
Traffic manager	P. C. Stohr	St. Paul, Minn.
General freight agent	S. O. Brooks	St. Paul, Minn.
Assistant general freight agents	(W. B. Martin	St. Paul, Minn.
	(F. H. Tibbets	St. Paul, Minn.
	(S. E. Stohr	Chicago, Ill.
General passenger agent	J. P. Elmer	Chicago, Ill.
Assistant general passenger agent	R. F. Malone	Chicago, Ill.
General ticket agent	J. P. Elmer	Chicago, Ill.
Assistant general ticket agent	R. F. Malone	Chicago, Ill.
General baggage agent	G. T. Spelman	Chicago, Ill.

ORGANIZATION.

NAME OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Frederick Weyerhaeuser	St. Paul, Minn.	September 1904.
A. B. Stickney	St. Paul, Minn.	September 1904.
Amel Oppenheim	St. Paul, Minn.	September 1905.
J. W. Link	St. Paul, Minn.	September 1908.
Sam. C. Stickney	St. Paul, Minn.	September 1908.
R. C. Wight	St. Paul, Minn.	September 1908.
Wm. A. Bend	New York City	September 1904.
T. H. Wheeler	New York City	September 1905.
W. E. Fletcher	Minneapolis, Minn.	September 1905.

LONDON FINANCE COMMITTEE.

*The Right Honorable William Ledderdale	London, England.
Mr. Howard Gilliatt	London, England.
Mr. Alexander F. Wallace	London, England.
Mr. Edwin Waterhouse	London, England.
Sir Charles Tenant	London, England.

*Died June 26, 1902.

1. Total number of stockholders at date of last election, 3627.
2. Date of last meeting of stockholders for election of directors, September 4, 1902.
3. Give postoffice address of general office, St. Paul, Minn.
4. Give postoffice address of operating office, St. Paul, Minn.

BOARD OF RAILROAD COMMISSIONERS.

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[illegible]

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the board.....	Roswell Miller.....	New York.
President.....	A. J. Earling.....	Chicago.
Third vice-president.....	A. C. Bird.....	Chicago.
Secretary.....	P. M. Myers.....	Milwaukee.
Treasurer.....	F. G. Ranney.....	Chicago.
Assistant treasurer.....	John McNab.....	Chicago.
General solicitor.....	Burton Hanson.....	Chicago.
General counsel.....	George R. Peck.....	Chicago.
Assistant general solicitor.....	H. H. Field.....	Chicago.
Assistant general solicitor.....	C. B. Keeler.....	Chicago.
Comptroller.....	H. G. Haugen.....	Chicago.
General auditor.....	W. N. D. Winne.....	Chicago.
Assistant general auditor.....	W. F. Dudley.....	Chicago.
Assistant general auditor.....	G. N. Wilson.....	Chicago.
General manager.....	H. R. Williams.....	Chicago.
Assistant general manager.....	W. J. Underwood.....	Chicago.
Chief engineer.....	D. J. Whittemore.....	Chicago.
General superintendent.....	J. N. Barr.....	Chicago.
Assistant general superintendents.....	2 in number.....	
Division superintendents.....	18 in number.....	
Superintendent of telegraph.....	U. J. Fry.....	Milwaukee.
Traffic manager.....	J. H. Hiland.....	Chicago.
General freight agent.....	E. S. Keeley.....	Chicago.
Assistant general freight agents.....	4 in number.....	
General passenger agent.....	F. A. Miller.....	Chicago.
Assistant general passenger agents.....	8 in number.....	
General baggage agent.....	W. D. Carrick.....	Milwaukee.
Land commissioner.....	H. G. Haugen.....	Milwaukee.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
J. Ogden Armour.....	Chicago.....	September 1902.
August Belmont.....	New York.....	September 1902.
Frank S. Bond.....	New York.....	September 1902.
A. J. Earling.....	Chicago.....	September 1902.
Peter Geddes.....	New York.....	September 1902.
Charles W. Harkness.....	New York.....	September 1902.
Frederick Layton.....	Milwaukee.....	September 1902.
Joseph Milbank.....	New York.....	September 1902.
Roswell Miller.....	New York.....	September 1902.
William Rockefeller.....	New York.....	September 1902.
H. H. Rogers.....	New York.....	September 1902.
James H. Smith.....	New York.....	September 1902.
Samuel Spencer.....	New York.....	September 1902.

1. Total number of stockholders at date of last election, 5,299.
2. Date of last meeting of stockholders for election of directors, September 28, 1901.
3. Give postoffice address of general office, Chicago, Ill.
4. Give postoffice address of operating office, Chicago, Ill.

CHICAGO, ROCK ISLAND & PACIFIC.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Chicago, Rock Island & Pacific Railway Co..	Chicago, Ill.....	Council Bluffs, Ia..	500.21	
	Davenport, Iowa...	Atchison, Kan....	841.44	
	Edgerton Jct., Mo.	Leavensworth, Kan.	20.98	
	Washington, Iowa...	Knoxville, Iowa...	79.81	
	S. Englewood, Ill...	South Chicago, Ill.	7.48	
	Wilton, Iowa.....	Muscatine, Iowa..	12.04	
	Wilton, Iowa.....	Lime Kiln, Iowa...	6.08	
	Newton, Iowa.....	Monroe, Iowa.....	17.02	
	Des Moines, Iowa...	Indianola and		
		Winterset, Iowa...	47.08	
	Menlo, Iowa.....	Guthrie Center, Ia.	14.44	
	Atlantic, Iowa.....	Andubon, Iowa....	24.41	
	Atlantic, Iowa.....	Griswold, Iowa....	14.22	
	Avoca, Iowa.....	Carson, Iowa.....	17.73	
	Avoca, Iowa.....	Harlan, Iowa.....	11.88	
	Gowrie, Iowa.....	Sibley, Iowa.....	109.80	
	Mt. Zion, Iowa...	Keosauqua, Iowa...	4.50	
	Altamont, Mo.....	St. Joseph, Mo.....	49.80	
	St. Joseph, Mo.....	Rushville, Mo.....	15.05	
	Elwood, Kan.....	Texhoma, O. T.....	494.47	
	Herrington, Kan....	Ferris, I. T.....	849.07	
	Herrington, Kan....	Salina, Kan.....	49.80	
	Horton, Kan.....	Roswell, Colo.....	568.65	
	Fairbury, Neb.....	Nelson, Neb.....	51.53	
	McFarland, Kan....	Bellefonte, Kan....	108.98	
	Dodge City, Kan....	Bucklin, Kan.....	26.64	
	South Omaha, Neb.	Jansen, Neb.....	104.80	
	Kansas City, Mo...	Armourdale, Kan...	2.52	
	Chickasha, I. T....	Mangum, O. T.....	97.78	
	North Enid, O. T...	Billings, O. T.....	26.74	
	Anadarko, O. T....	Lawton, O. T.....	86.10	
	Kingfisher, O. T...	Cashion, O. T.....	16.01	
Enid & Anadarko Railway company.....	Enid, O. T.....	Watonga, O. T.....	64.74	8,218.89
Peoria & Bureau Valley Railroad company...	Bureau, Ill.....	Peoria, Ill.....	46.99	64.74
Keokuk & Des Moines Railway company....	Keokuk, Iowa...	Des Moines, Iowa...	162.81	46.99
Des Moines & Ft. Dodge Railroad company.	Des Moines, Iowa...	Fort Dodge and		
		Ruthven, Iowa...	143.84	
Hannibal & St. Joseph Railroad company....	Cameron, Mo.....	Kansas City, Mo...	54.80	805.65
Union Pacific Railroad company.....	Council Bluffs Ia..	South Omaha, Neb.	7.02	
	Kansas City, Mo...	N. Topeka, Kan...	67.35	
	Limon, Colo.....	Denver, Colo.....	89.78	
Denver & Rio Grande Railroad company....	Denver, Colo.....	Pueblo, Colo.....	119.60	
Total				8,974.82

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the board.	R. R. Cable.	Chicago, Ill.
President.	W. B. Leeds.	Chicago, Ill.
Assistant to the president.	C. H. Warren.	Chicago, Ill.
First vice-president.	H. A. Parker.	Chicago, Ill.
Second vice-president.	Robert Mather.	Chicago, Ill.
Third vice-president.	J. M. Johnson.	Chicago, Ill.
Secretary.	Geo. H. Crosby.	Chicago, Ill.
Treasurer.	F. E. Hayne.	Chicago, Ill.
General counsel.	Robert Mather.	Chicago, Ill.
Comptroller.	W. W. Stevenson.	Chicago, Ill.
Assistant comptroller.	J. L. Cramer.	Chicago, Ill.
Auditor, disbursements.	S. C. Matthews.	Chicago, Ill.
Auditor, freight traffic.	W. H. Burns.	Chicago, Ill.
Auditor, passenger traffic.	R. H. Hudson.	Chicago, Ill.
General manager.	C. A. Goodnow.	Chicago, Ill.
Chief engineer.	W. E. Danchy.	Chicago, Ill.
General superintendent, east district.	W. M. Hobbs.	Chicago, Ill.
General superintendent, west district.	H. S. Cable.	Topka, Kas.
Division superintendent.	C. H. Hubbell.	Chicago, Ill.
Division superintendent.	C. L. Nichols.	Chicago, Ill.
Division superintendent.	W. H. Stillwell.	Des Moines, Iowa.
Division superintendent.	C. N. Gilmore.	Des Moines, Iowa.
Division superintendent.	W. J. Lawrence.	Trenton, Mo.
Division superintendent.	C. W. Jones.	Topeka, Kas.
Division superintendent.	A. T. Abbott.	Fairbury, Neb.
Division superintendent.	F. C. Smith.	Colo. Springs, Colo.
Division superintendent.	W. S. Tinsman.	Chickasha, I. T.
Division superintendent.	J. H. Conlin.	Da'hart, Tex.
Superintendent of telegraph.	A. R. Swift.	Chicago, Ill.
Freight traffic manager.	J. M. Johnson.	Chicago, Ill.
Assistant freight traffic manager.	H. Gower.	Chicago, Ill.
General freight agent.	E. B. Boyd.	Chicago, Ill.
General freight agent.	H. H. Embury.	Kansas City, Mo.
Passenger traffic manager.	John Sebastian.	Chicago, Ill.
General passenger agent.	L. M. Allen.	Chicago, Ill.
General baggage agent.	Geo. W. Duback.	Chicago, Ill.
Land Commissioner.	Wm. La Venture.	Davenport, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Alexander E. Orr.	New York City.	June 1903.
Ogden Mill.	New York City.	June 1903.
George S. Brewster.	New York City.	June 1904.
A. R. Flower.	New York City.	June 1904.
Wm. H. Moore.	New York City.	June 1904.
D. G. Reid.	New York City.	June 1905.
F. L. Hine.	New York City.	June 1905.
F. S. Wheeler.	New York City.	June 1905.
Geo. G. McMurtry.	New York City.	June 1904.
Marshall Field.	Chicago, Ill.	June 1905.
W. B. Leeds.	Chicago, Ill.	June 1905.
Jas. H. Moore.	Chicago, Ill.	June 1905.
R. R. Cable.	Rock Island, Ill.	June 1905.

1. Total number of stockholders at date of last election, 2,934.
2. Date of last meeting of stockholders for election of directors, June 4, 1902.
3. Give postoffice address of general office, Chicago, Ill.
4. Give postoffice address of operating office, Chicago Ill..

CHICAGO & NORTH-WESTERN RAILWAY COMPANY.

PROPERTY OPERATED.

MILES OF COMPLETED ROAD, JUNE 30, 1902.

	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.	South Dakota.	North Dakota.	Nebraska.
LINE CHARTERED AS OR CONSOLIDATED WITH CHICAGO & NORTH-WESTERN RAILWAY COMPANY.									
Chicago to Council Bluffs.....	491.60	137.88	353.12						
Chicago to Freeport.....	121.00	121.00							
South Branch Jct. to River (Chicago) ..	4.50	4.50							
Egin to Williams Bay.....	51.04	35.82		15.22					
St. Charles to Aurora.....	11.80	11.80							
Cortland to Sycamore.....	4.64	4.64							
Belvidere to Spring Valley.....	75.78	75.78							
Nelson to Con. P. & P. U. at Peoria.....	82.98	82.98							
Clinton to Anamosa (quarry).....	73.37		73.37						
Stanwood to Tipton.....	8.50		8.50						
Cut-Off near Cedar Rapids.....	5.96		5.96						
Des Moines to Jewell Junction.....	59.09		59.09						
Boone to Coal Banks.....	3.25		3.25						
Carroll to Harlan (end of track).....	41.11		41.11						
Manning to Audubon.....	17.00		17.00						
Belle Plaine to Muchakinock.....	64.00		64.00						
Stark to end of track (Buxton).....	21.55		21.55						
Belle Plaine to Sanborn.....	241.20		140.88			100.37			
Tama to Elmore.....	164.56		164.22			84			
Eagle Grove to Hawarden (state line) ..	145.20		145.2						
Burt to Fox Lake (Minn.).....	45.06		33.40			12.26			
Jewell Junction to Onawa.....	141.53		141.53						
Maple River Junction to Carnarvon.....	13.00		13.00						
Wall Lake to Sargent's Bluff.....	99.87		99.87						
Wall Lake to Denison.....	24.80		24.80						
Boyer to Mondamin.....	61.30		61.30						
Missouri Valley to Sioux City.....	75.65		75.65						
California Junction to Fremont.....	31.77		4.82						26.95
Chicago to Ft. Howard.....	242.20	69.73		172.47					
Chicago (N. 40th av.) to North Evanston	12.89	12.89							
Appleton water power extension.....	3.68			3.68					
Chicago to Milwaukee.....	85.00	44.00		40.40					
Kenosha to Rockford.....	72.10	44.03		23.07					
Milwaukee to Fond du Lac.....	62.63			62.63					
Sheboygan to Marshfield.....	164.09			164.09					
Red Granite Junction to Red Granite.....	7.85			7.85					
Nakooosa Junction to Nakooosa.....	6.88			6.88					
Milwaukee to Montfort.....	140.88			140.88					
Galena to Woodman.....	76.84	10.30		66.54					
Ipswich to Platteville.....	4.00			4.00					
Lancaster Junction to Lancaster.....	12.04			12.04					
Belvidere to Winona.....	227.00	21.00		205.87		13			
Janesville to Afton.....	6.10			6.10					
Evansville to Janesville.....	15.68			15.68					
Winona Junction to La Crosse.....	3.96			3.96					
Trumpealeau to Galesville.....	6.71			6.71					
Green Bay to Republic.....	202.64			49.45	153.19				
Clownie to Michigamme.....	10.44				10.44				
Wabbe to Champion.....	1.23				1.23				
Powers to Chambersmeet.....	104.33			13.78	90.60				
Stager to Ames.....	24.10				24.10				
Naranta to Metropolitan.....	34.86				34.86				
RR. WORKS TO MINN.—									
Off main line.....	42.27				42.27				
Off E. & L. S. line.....	8.44				8.44				
Off Menominee River line.....	36.13			4.71	31.42				
Off Ashland division.....	34.22			4.89	29.33				
Industries off Ashland division.....	21.44			20.92	.52				
Lake Shore Junction to Ashland. Wis..	386.13			319.24	66.89				
Monico Junction to Hurley.....	88.11			88.11					
Two Rivers Jct. to Two Rivers, Wis..	0.85			6.85					

CHICAGO & NORTH-WESTERN RAILWAY COMPANY.—CONTINUED.

PROPERTY OPERATED.—CONTINUED.

	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.	South Dakota.	North Dakota.	Nebraska.
Hortonville to Oakhoah	23.10	.....	.....	23.10	.....	.....	.....	.....	.....
Eland Junction to Marshfield	63.87	.....	.....	63.87	.....	.....	.....	.....	.....
North of Antigo to E. Bryant switch	7.27	.....	.....	7.27	.....	.....	.....	.....	.....
Pratt Junction to Harrison	17.85	.....	.....	17.85	.....	.....	.....	.....	.....
Parrish Junction to Parrish	4.54	.....	.....	4.54	.....	.....	.....	.....	.....
Pelican to Crandon	17.84	.....	.....	17.84	.....	.....	.....	.....	.....
Watersmeet to Choate	22.82	.....	.....	.....	22.82	.....	.....	.....	.....
Interior Junction to Interior	1.61	.....	.....	.....	1.61	.....	.....	.....	.....
Craigsmere to Robbins	8.47	.....	.....	.....	8.47	.....	.....	.....	.....
Hurley to end of track	12.97	.....	.....	12.97	.....	.....	.....	.....	.....
Potato River Junction to end of track	2.60	.....	.....	2.60	.....	.....	.....	.....	.....
Extension through section 34	1.84	.....	.....	1.84	.....	.....	.....	.....	.....
Northern Jct. to end of track (Laona)	61.08	.....	.....	61.08	.....	.....	.....	.....	.....
Winona to Pierre	486.01	.....	.....	.....	.....	276.90	209.11	.....	.....
Eyota to Chatfield	11.46	.....	.....	.....	.....	11.46	.....	.....	.....
Eyota to Plainview	15.01	.....	.....	.....	.....	15.01	.....	.....	.....
Rochester to Zumbrota	24.48	.....	.....	.....	.....	24.48	.....	.....	.....
Mankato Junction to Mankato	8.75	.....	.....	.....	.....	8.75	.....	.....	.....
Mankato to New Ulm	25.58	.....	.....	.....	.....	25.58	.....	.....	.....
Sleepy Eye to Redwood Falls	24.40	.....	.....	.....	.....	24.40	.....	.....	.....
Sanborn to Vesta	23.40	.....	.....	.....	.....	23.40	.....	.....	.....
Tracy to Gettysburg	283.73	.....	.....	.....	.....	58.00	180.73	.....	.....
Dolan to Groton	88.84	.....	.....	.....	.....	.....	88.84	.....	.....
Tyler to Astoria	82.20	.....	.....	.....	.....	25.40	6.80	.....	.....
Watertown Junction to Watertown	43.83	.....	.....	.....	.....	.....	43.83	.....	.....
Iroquois to Hawarden (state line)	125.49	.....	.....	.....	.....	.....	125.49	.....	.....
Centerville to Yankton	23.46	.....	.....	.....	.....	.....	23.46	.....	.....
James Valley Junction to Oakes	181.95	.....	.....	.....	.....	.....	117.67	14.28	.....
Total C. & N. W. Ry. chartered or consolidated	5,629.88	676.95	1,551.77	1,682.88	521.19	604.48	750.98	14.28	26.95
PROPRIETARY LINES, VIZ:									
Princeton & Western Railway	16.06	.....	.....	16.06	.....	.....	.....	.....	.....
Valley Junction to Needah, Wis.	45.82	.....	.....	.....	.....	45.82	.....	.....	.....
Minnesota Western Railway c .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Evan to Marshall, Minn. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	61.88	.....	.....	16.06	.....	45.82	.....	.....	.....
LEASED LINES, VIZ:									
St. Paul East Grand Trunk	60.02	.....	.....	58.00	.....	.....	.....	.....	.....
Clintonville to Oconto .....	.....	.....	.....	4.02	.....	.....	.....	.....	.....
Spurs .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	60.02	.....	.....	60.02	.....	.....	.....	.....	.....

RECAPITULATION.

C. & N. W. Ry. (Chartered or Con.)	5,629.88	676.95	1,551.77	1,682.88	521.19	604.48	750.98	14.28	26.95
Proprietary Lines	61.88	.....	.....	16.06	.....	45.82	.....	.....	.....
Leased Lines	60.02	.....	.....	60.02	.....	.....	.....	.....	.....
Total	5,651.28	676.95	1,551.77	1,758.91	521.19	650.80	750.98	14.28	26.95
ADD TRACKAGE RIGHTS.									
Council Bluffs (Broadway) to S. Omaha	8.73	.....	8.07	.....	.....	.....	.....	.....	5.06
Peoria Jct. to Un. Pass. Depot, Peoria	2.02	2.02	.....	.....	.....	.....	.....	.....	.....
Grand total	5,662.03	678.97	1,564.84	1,758.91	521.19	650.80	750.98	14.28	32.61

a Operated as leased line August 10th to August 31st. b Operated under lease as follows: By C. & N. W. Ry. Co. August 10th to August 31st; by F. E. & M. V. R. R. Co. since August 31st.

c Not open for business.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Marvin Huggitt.....	Chicago, Ill.
First vice-president.....	Eugene E. Osborn.....	New York, N. Y.
Second vice-president.....	Marshall M. Kirkman.....	Chicago, Ill.
Third vice-president.....	Hiram R. McCullough.....	Chicago, Ill.
Secretary.....	Eugene E. Osborn.....	New York, N. Y.
Treasurer.....	S. O. Howe.....	New York, N. Y.
General counsel.....	Lloyd W. Bowers.....	Chicago, Ill.
Auditor.....	J. B. Redfield.....	Chicago, Ill.
General manager.....	W. A. Gardner.....	Chicago, Ill.
Chief engineer.....	Edward C. Carter.....	Chicago, Ill.
General superintendent.....	R. H. Ashton.....	Chicago, Ill.
Assistant general superintendent.....	Wm. D. Cantillon.....	Chicago, Ill.
Division superintendent.....	H. J. Slifer.....	Boone, Iowa.
Division superintendent.....	E. G. Schevenell.....	Mason City, Iowa.
Division superintendent.....	Frank R. Pechin.....	Eagle Grove, Iowa.
Division superintendent.....	Wm. D. Hodge.....	Sioux City, Iowa.
Superintendent of telegraph.....	G. H. Thayer.....	Chicago, Ill.
Traffic manager.....	M. Huggitt, Jr.....	Chicago, Ill.
General freight agent.....	E. D. Brigham.....	Chicago, Ill.
General passenger agent.....	Warren B. Kniskern.....	Chicago, Ill.
General ticket agent.....	Warren B. Kniskern.....	Chicago, Ill.
General baggage agent.....	Frank D. Taylor.....	Chicago, Ill.
Land commissioner.....	Josiah F. Cleveland.....	Chicago, Ill.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Albert Keep.....	Chicago, Ill.....	June, 1908.
Chauncey M. Depew.....	New York, N. Y.....	June, 1908.
Samuel F. Barger.....	New York, N. Y.....	June, 1908.
James C. Fargo.....	New York, N. Y.....	June, 1908.
M. L. Sykes.....	New York, N. Y.....	June, 1908.
David P. Kimball.....	Boston, Mass.....	June, 1908.
Marvin Huggitt.....	Chicago, Ill.....	June, 1904.
F. K. Fairbank.....	Chicago, Ill.....	June, 1904.
James Stillman.....	New York, N. Y.....	June, 1904.
Oliver Ames.....	Boston, Mass.....	June, 1904.
Zenas Crane.....	Dalton, Mass.....	June, 1904.
W. K. Vanderbilt.....	New York, N. Y.....	June, 1906.
F. W. Vanderbilt.....	New York, N. Y.....	June, 1906.
H. McK. Twombly.....	New York, N. Y.....	June, 1906.
Byron L. Smith.....	Chicago, Ill.....	June, 1906.
Cyrus H. McCormick.....	Chicago, Ill.....	June, 1906.
Marshall Field.....	Chicago, Ill.....	June, 1906.

1. Total number of stockholders at date of last election, 8,920.
2. Date of last meeting of stockholders for election of directors, June 5 1902.
3. Give postoffice address of general office, Chicago and New York.
4. Give postoffice address of operating office, Chicago, Ill.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA.

PROPERTY OPERATED.

1. **Railroad line represented by capital stock:**
 - a. Main line.
 - b. Branches and spurs.
2. **Proprietary companies whose entire capital stock is owned by this company.**
3. **Line operated under trackage rights.**

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM -	TO -		
1. a Chicago, St. Paul, Minn. & Omaha Ry.	Elroy.....	St. Paul.....	198.10	
	N. Wisconsin Jct.....	Bayfield.....	177.57	
	Eau Claire.....	Spooner.....	81.51	
	Superior Jct.....	Duluth.....	71.70	
	St. Paul.....	Le Mars.....	243.42	
	Missouri river at Covington.....	Omaha.....	128.00	
	St Croix draw bridge.....	Stillwater Sw.....	4.55	
	Stillwater Jct.....	St llwater.....	8.30	
	River Falls Jct.....	Ellsworth.....	24.82	
	Merrillan.....	Marshfield.....	38.07	
	Ashland Jct.....	Ashland.....	4.83	
	Ashland Shore Line.....	Shaws Mill.....	1.81	
	West Eau Claire.....	Mondovi.....	2.74	
	Fairchild.....	Menomonie City.....	36.75	
	Menomonie Jct.....	Oedar Falls.....	8.01	
	Menomonie Jct.....	Elmore.....	2.01	
	Lake Crystal.....	Pipestone.....	48.48	
	Heron Lake.....	Fairmont.....	55.10	
	Madelia.....	Currie.....	20.88	
	Bingham Lake.....	Mitchell.....	38.68	
	Sioux Falls Jct.....	Doon.....	180.73	
	Luverne.....	Newcastle.....	28.00	
	Coburn Jct.....	Norfolk.....	26.05	
	Emerson.....	Hartington.....	46.50	
	Wakefield.....	Bloomfield.....	33.76	
	Wayne.....	Weston.....	43.14	
	Emerald.....		36.72	
2. Chipp. Valley & N. West. Ry	Chipp. Valley Jct.	Birchwood.....	12.50	1,524.94
5. St. Louis River Bridge Co. (W. P. Ry.)..	West Superior.....	Rice's Point.....	1.53	12.50
Great Northern Railway.....	St. Paul.....	Minneapolis.....	11.40	
Minneapolis & St. Louis Railroad.....	Minneapolis.....	Merriam Jct.....	27.00	
Illinois Central Railroad.....	Le Mars.....	Sioux City.....	25.20	
Sioux City Bridge Co.....	Bridge across Missouri river and tracks at Sioux City.....		3.00	
Chicago & North-Western Railway.....	Sioux City.....	Sioux City Bridge Co.'s track.....	.50	
Total ..				1,606.38

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	Marvin Hughitt	Chicago, Ill.
First vice-president and assistant secretary	E. E. Osborn	New York, N. Y.
Second vice-president and general traffic manager.	James T. Clark	St. Paul, Minn.
Secretary	E. E. Woodman	Hudson, Wis.
Treasurer and second assistant secretary	S. O. Howe	New York, N. Y.
Assistant treasurer and third assistant secretary	R. H. Williams	New York, N. Y.
General counsel.	Thomas Wilson	St. Paul, Minn.
General attorney	Pierce Butler	St. Paul, Minn.
Comptroller	L. A. Robinson	St. Paul, Minn.
Auditor of expenditures	W. H. Stennett	Chicago, Ill.
Local treasurer	C. P. Nash	St. Paul, Minn.
General manager	W. A. Scott	St. Paul, Minn.
Chief engineer	C. W. Johnson	St. Paul, Minn.
General superintendent	A. W. Trenholm	St. Paul, Minn.
Division superintendent	W. C. Winter	St. Paul, Minn.
Division superintendent	L. F. Slaker	St. James, Minn.
Division superintendent	S. G. Strickland	Omaha, Neb.
Superintendent of telegraph	H. C. Hope	St. Paul, Minn.
Purchasing agent	Isaac Seddon	St. Paul, Minn.
General freight agent	H. M. Pearce	St. Paul, Minn.
Assistant general freight agent	E. B. Ober	St. Paul, Minn.
General passenger agent	T. W. Teasdale	St. Paul, Minn.
Assistant general passenger agent	G. H. MacRae	St. Paul, Minn.
General baggage agent	E. F. Wood	St. Paul, Minn.
General claim agent	E. L. Poole	St. Paul, Minn.
Tax accountant	A. Dressel	St. Paul, Minn.
Land commissioner	G. W. Bell	Hudson, Wis.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Martin L. Sykes	New York, N. Y.	June, 1903.
Thomas Wilson	St. Paul, Minn.	June, 1903.
John M. Whitman	Chicago, Ill.	June, 1903.
John A. Humbird	St. Paul, Minn.	June, 1903.
F. W. Vanderbilt	New York, N. Y.	June, 1904.
Wm. K. Vanderbilt	New York, N. Y.	June, 1904.
Albert Keep	Lake Geneva, Wis.	June, 1904.
H. McK Twombly	New York, N. Y.	June, 1904.
Marvin Hughitt	Chicago, Ill.	June, 1905.
Byron L. Smith	Chicago, Ill.	June, 1905.
Chauncey M. Depew	New York, N. Y.	June, 1905.
David P. Kimball	Boston, Mass.	June, 1905.
Horace G. Burt	Omaha, Neb.	June, 1905.

1. Total number of stockholders at date of last election, 1,065.
2. Date of last meeting of stockholder for election of directors, June 7, 1902.
3. Give postoffice address of general office, St. Paul, Minn.
4. Give postoffice address of operating office, St. Paul, Minn.

FREMONT, ELKHORN & MISSOURI VALLEY.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Fremont Elkhorn & Mo. Valley Railroad ..	Omaha, Neb.	Casper, Wyoming.	627.68	627.68
Total main line represented by capital stock				
Fremont Elkhorn & Mo. Valley Railroad...	Fremont.....	Hastings.....	127.28	675.77
	Linwood.....	Kansas St. line (beyond Superior)	124.14	
	Jct. near Scribner.	Oakdale (v. Albion)	113.91	
	Platte River.	Lincoln.....	45.11	
	Norfolk Junction..	Verdigre	54.04	
	Dakota Junction...	Pine St. Deadwood	144.88	
	Whitewood	Belle Fourche.....	21.19	
	Buffalo Gap.....	Hot Springs.....	14.12	
	Irvington.....	South Omaha.....	10.96	
	Pine St. Deadwood	Ruby Basin.....	11.27	
	Portland Junction	Portland, mine	2.40	
	Branches to mines off Ruby	Basin line	2.55	
	Branches to mines off Portland	Mine line	1.62	
	Gayville.....	Lead	2.92	
Total branch lines represented by capital stock				
Chicago & North Western Railroad Co	California Jct., Ia.	Fremont, Neb.....	31.77	31.77
Total lines operated under lease				
Chicago & North-Western Railroad	Mo. Valley, Iowa.	California Jct. Ia..	5.84	30.54
Chicago & St. Paul Minn. & Omaha Railway	Omaha, Neb.	Blair, Neb.....	24.70	
Total lines operated under trackage rights				1,865.76
Total mileage operated				

OFFICERS.

TITLE	NAME	LOCATION OF OFFICE.
President	Marvin Hughitt	Chicago, Ill.
First vice-president	E. E. Osborn	New York, N. Y.
Second vice-president	Hiram R. McCullough	Chicago, Ill.
Secretary	J. B. Redfield	Chicago, Ill.
Treasurer	M. M. Kirkman	Chicago, Ill.
General counsel	Lloyd W. Bowers	Chicago, Ill.
General attorney	B. T. White	Omaha, Neb.
Comptroller	M. M. Kirkman	Chicago, Ill.
Auditor	J. B. Redfield	Chicago, Ill.
General manager	George F. Bidwell	Omaha, Neb.
Chief engineer	F. M. Marsh	Omaha, Neb.
General superintendent	Charles C. Hughes	Omaha, Neb.
Division superintendent	Henry C. Mahanna	Fremont, Neb.
Division superintendent	Charles H. Reynolds	Norfolk, Neb.
Division superintendent	Frank A. Harmon	Chadron, Neb.
Superintendent of telegraph	William P. McFarlane	Missouri Valley, Ia.
General freight agent	John A. Kuhn	Omaha, Neb.
Assistant general freight agent	Amos H. Merchant	Omaha, Neb.
General passenger agent	John R. Buchanan	Omaha, Neb.
Land commissioner	Josiah F. Cleveland	Chicago, Ill.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Marvin Hughitt	Chicago, Ill.	May, 1908.
Albert Keep	Chicago, Ill.	May, 1908.
E. E. Osborn	New York, N. Y.	May, 1908.
David P. Kimball	Boston, Mass.	May, 1908.
M. M. Kirkman	Chicago, Ill.	May, 1908.
H. R. McCullough	Chicago, Ill.	May, 1908.
J. B. Redfield	Chicago, Ill.	May, 1908.

1. Total number of stockholders at date of last election, 10.
2. Date of last meeting of stockholders for election of directors, May 23, 1902.
3. Give postoffice address of general office, Chicago, Ill., and Omaha, Neb.
4. Give postoffice address of operating office, Omaha, Neb.

SIOUX CITY & PACIFIC RAILROAD COMPANY.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
Sioux City & Pacific Railroad company	Sioux City, Iowa ..	Fremont, Neb.	101.58	
Total main line represented by Capital stock.	Missouri Valley, Ia.	California Jet., Ia.	5.84	107.42

The railroad property and franchises of this company were leased to the Chicago & North Western Railway Company August 9, 1901, for the term of twenty-five years. On August 28, 1901, this company sold and conveyed its remaining interest in the railroad property to the Chicago & North-Western Railway Company, which purchasing company assumed the debts, liabilities and obligations of the Sioux City & Pacific Railroad Company.

The following report shows the operations of the Sioux City & Pacific Railroad Company from July 1, 1901 to August 9, 1901, inclusive:

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Marvin Hughitt.....	Chicago, Ill.
First vice-president	Eugene E. Osborn.....	New York, N. Y.
Second vice-president.....	H. R. McCullough.....	Chicago, Ill.
Secretary.....	J. B. Redfield.....	Chicago, Ill.
Treasurer.....	M. M. Kirkman.....	Chicago, Ill.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Marvin Hughitt.....	Chicago, Ill.....	May, 1908.
Albert Keep.....	Chicago, Ill.....	May, 1908.
E. E. Osborn.....	New York, N. Y.....	May, 1908.
W. H. Stennett.....	Chicago, Ill.....	May, 1908.
David P. Kimball.....	Boston, Mass.....	May, 1908.
M. M. Kirkman.....	Chicago, Ill.....	May, 1908.
H. R. McCullough.....	Chicago, Ill.....	May, 1908.
J. M. Whitman.....	Chicago, Ill.....	May, 1908.
J. B. Redfield.....	Chicago, Ill.....	May, 1908.

COLFAX NORTHERN.

PROPERTY OPERATED.

1. Railroad line represented by capital stock. a Main line.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Colfax Northern Railroad company a.	Colfax, Iowa.	Valeria, Iowa.	6	9

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	T. N. Hooper, Jr.	Des Moines, Iowa.
First vice-president.	Leland Windsor.	Des Moines, Iowa.
Secretary and treasurer	Frank B. Hooper	Colfax, Iowa.
General superintendent.	Frank B. Hooper	Colfax, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
T. N. Hooper, Jr.	Des Moines, Iowa.	June 17, 1903.
Leland Windsor.	Des Moines, Iowa.	June 17, 1903.
Geo. D. Wood	Colfax, Iowa.	June 17, 1903.
M. B. Wheelock.	Colfax, Iowa.	June 17, 1903.
Frank B. Hooper.	Colfax, Iowa.	June 17, 1903.

1. Total number of stockholders at date of last election, 5.
2. Date of last meeting of stockholders for election of directors, June 17, 1902.
3. Give postoffice address of general office, Colfax, Iowa.
4. Give postoffice address of operating office, Colfax, Iowa.

CROOKED CREEK RAILROAD AND COAL COMPANY.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Crooked Creek Railroad & Coal company....	Lehigh, Iowa	Webster City, Ia	17.61	17.61

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Jacob M. Funk.....	Webster City, Iowa.
First vice-president.....	John Q. Burnham.....	Milwaukee, Wis.
Secretary.....	F. E. Willson.....	Webster City, Iowa.
Treasurer.....	G. E. Burnham.....	Webster City, Iowa.
Auditor.....	F. A. Ayers.....	Lehigh, Iowa.
General manager.....	F. E. Willson.....	Webster City, Iowa.
Assistant general manager.....	G. E. Burnham.....	Webster City, Iowa.
General freight agent.....	F. E. Willson.....	Webster City, Iowa.
General passenger agent.....	F. E. Willson.....	Webster City, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Jacob M. Funk.....	Webster City, Iowa.....	8d Tues. in Sept. 1902
F. E. Willson.....	Webster City, Iowa.....	8d Tues. in Sept. 1902
G. E. Burnham.....	Webster City, Iowa.....	8d Tues. in Sept. 1902
John Q. Burnham.....	Milwaukee, Wis.....	8d Tues. in Sept. 1902
C. T. Burnham.....	Milwaukee, Wis.....	8d Tues. in Sept. 1902
A. K. Hamilton.....	Milwaukee, Wis.....	8d Tues. in Sept. 1902
F. Paul Stone.....	Oconomowoc, Wis.....	8d Tues. in Sept. 1902

1. Total number of stockholders at date of last election, 14.
2. Date of last meeting of stockholders for election of directors, September 17, 1901.
3. Give postoffice address of general office, Lehigh, Iowa.
4. Give postoffice address of operating office, Webster City, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN.

PROPERTY OPERATED.

1 Railroad line represented by capital stock.

5 Line operated under trackage rights.

NAME	TERMINALS.		Miles of line for each road named	Miles of line for each class of roads named.
	FROM—	TO—		
1. Davenport, R. I. & N. W. Ry. Co.....	Clinton,	Rock River	46.66	46.66
5			2.28	2.28
Total.			48.96	48.96

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Frederick A. Delano.....	Chicago, Ill.
First vice-president	Jas. C. Hutchins.....	Chicago, Ill.
Secretary	P. L. Hinrichs.....	Davenport, Iowa.
Treasurer.....	P. L. Hinrichs.....	Davenport, Iowa.
Auditor.....	C. F. Roche.....	Davenport, Iowa.
General manager.....	O. B. Grant.....	Davenport, Iowa.
Chief engineer.....	C. E. Sheriff.....	Davenport, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Henry B. Williams.....	Chicago, Ill.....	January 22, 1903.
Jas. H. Bland.....	Chicago, Ill.....	January 22, 1903.
Bernard H. Field.....	Chicago, Ill.....	January 22, 1903.
Jas. C. Hutchins.....	Chicago, Ill.....	January 22, 1903.
Chas. V. Carpenter.....	Chicago, Ill.....	January 22, 1903.
Frederic A. Delano.....	Chicago, Ill.....	January 22, 1903.
Henry W. Weiss.....	Chicago, Ill.....	January 22, 1903.

1. Total number of stockholders at date of last election, 9.
2. Date of last meeting of stockholders for election of directors, January 21, 1902.
3. Give postoffice address of general office, Davenport, Iowa.
4. Give postoffice address of operating office, Davenport, Iowa.

DES MOINES, IOWA FALLS & NORTHERN RAILROAD COMPANY.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.
	FROM—	TO—	
Des Moines, Iowa Falls & Northern	Des Moines	Iowa Falls.....	3

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the board	E. S. Ellsworth	Iowa Falls, Iowa.
President	E. S. Ellsworth	Iowa Falls, Iowa.
First vice-president	W. H. Courtney	Iowa Falls, Iowa.
Secretary	J. H. Funk	Iowa Falls, Iowa.
Auditor	W. V. Shipley	Iowa Falls, Iowa.
Chief engineer	R. C. Young	Iowa Falls, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
E. S. Ellsworth.....		
W. H. Courtney.....		
Wm. Weldon.		
J. H. Funk		
W. V. Shipley.....		
W. H. Woods.....		
M. W. Hill		
O. E. Shaw.....		
H. E. Hall		
H. C. Miller.....		
L. E. Jones.....		
Z. K. Hoag		
J. L. Farrington.....		
J. M. Rhinehart		

1. To all number of stockholders at date of last election, 19.
2. Date of last meeting of stockholders for election of directors, December 10, 1901.
3. Give postoffice address of general office, Iowa Falls, Iowa.
4. Give post office address of operating office, Iowa Falls, Iowa.

DUBUQUE & SIOUX CITY RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock: { a. Main line.
b. Branches and spurs.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
1. a Dubuque & Sioux City Railroad.....	Dubuque	Sioux City.....		826.68
b	Manchester	Cedar Rapids...	41.85	
	Cherokee	Onawa	59.10	
	Cherokee	Sioux Falls, S. D..	96.48	
	Cedar Falls Jet...	Minn. state line...	75.97	
	Tara.....	Council Bluffs.....	181.02	
				404.42
Total.....				781.00

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	Stuyvesant Fish	New York City.
Vice-president	J. C. Welling	Chicago, Ill.
Second vice-president	E. C. Woodruff	Elizabeth, N. J.
Secretary and assistant treasurer	J. F. Merz	Dubuque, Iowa.
Treasurer	E. T. H. Gibson	New York City.
Assistant secretary	C. H. Wenman	New York City.
Local treasurer	J. F. Titus	Chicago, Ill.
Comptroller	Con. F. Krebs	Chicago, Ill.
General manager	J. T. Hagan	Chicago, Ill.
General superintendent	F. B. Harriman	Dubuque, Iowa.

ORGANIZATION.

NAME OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Stuyvesant Fish	New York City.....	October, 1902.
J. C. Welling	Chicago, Ill.	October, 1902.
J. T. Harahan	Chicago, Ill.	October, 1902.
E. H. Harriman	New York City.....	October, 1902.
E. T. H. Gibson	New York City.....	October, 1902.
J. W. Anchinlass	New York City.....	October, 1902.
M. M. Walker	Dubuque, Iowa.....	October, 1902.
J. V. Rider	Dubuque, Iowa.....	October, 1902.
W. H. Torbet	Dubuque, Iowa.....	October, 1902.
F. D. Stout	Dubuque, Iowa.....	October, 1902.
J. W. Conchar	Dubuque, Iowa.....	October, 1902.
Nicholas Glab	Dubuque, Iowa.....	October, 1902.
A. R. Loomis	Fort Dodge, Iowa	October, 1902.
O. O. Tolerton	Sioux City, Iowa	October, 1902.
W. G. Laws	Cedar Rapids, Iowa	October, 1902.

1. Total number of stockholders at date of last election, 81.
2. Date of last meeting of stockholders for election of directors, October 17, 1901.
3. Give postoffice address of general office, Dubuque, Iowa.
4. Give postoffice address of operating office, central station, Chicago, Ill.

STACYVILLE RAILROAD.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
1 a	Stacyville Junction	Stacyville	7.93	7.93

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	W. J. Knight	Dubuque
Vice-president	F. B. Harriman	Dubuque
Secretary	F. E. Couch	Dubuque
Local treasurer	J. F. Titus	Chicago

ORGANIZATION.

NAME OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
W. J. Knight	Dubuque, Iowa	May 1903.
F. B. Harriman	Dubuque, Iowa	May 1903.
W. S. Benson	Dubuque, Iowa	May 1903.
J. F. Merry	Dubuque, Iowa	May 1903.
W. L. Eason	Ossage, Iowa	May 1904.
O. G. Rolfe	Stacyville, Iowa	May 1904.
J. F. Jackson	Dubuque, Iowa	May 1904.

1. Total number of stockholders at date of last election, 8.
2. Date of last meeting of stockholders for election of directors, May 12, 1902.
3. Give postoffice address of general office, Dubuque, Iowa.
4. Give postoffice address of operating office, central station, Chicago, Ill.

DES MOINES UNION RAILWAY COMPANY.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Des Moines Union Railroad company	Des Moines . . .	Des Moines	4	4

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the board	F. C. Hubbell	Des Moines, Iowa.
President	F. C. Hubbell	Des Moines, Iowa.
First vice-president	H. D. Thompson	Des Moines, Iowa.
Secretary	F. M. Hubbell	Des Moines, Iowa.
Treasurer	H. D. Thompson	Des Moines, Iowa.
Auditor	E. G. Mitchell	Des Moines, Iowa.
General superintendent	J. A. Wagner	Des Moines, Iowa.

ORGANIZATION.

F. C. Hubbell	Des Moines, Iowa	January, 1908.
F. M. Hubbell	Des Moines, Iowa	January, 1908.
H. D. Thompson	Des Moines, Iowa	January, 1908.
Cyrus Kirk	Des Moines, Iowa	January, 1908.
C. Huttenlocher	Des Moines, Iowa	January, 1908.
J. Ramsey, Jr.	St. Louis, Mo	January, 1909.
A. J. Earling	Chicago, Ill	January, 1908.
W. E. Williams	Chicago, Ill	January, 1908.

1. Total number of stockholders at date of last election, 12.
2. Date of last meeting of stockholders for election of directors, January 2, 1902.
3. Give postoffice address of general office, Des Moines, Iowa.
4. Give postoffice address of operating office, Des Moines, Iowa.

IOWA CENTRAL RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock: $\left\{ \begin{array}{l} \text{a} \text{ Main line.} \\ \text{b} \text{ Branches and spurs.} \end{array} \right.$
4. Line operated under contract, or where the rental is contingent upon earnings or other considerations.
5. Line operated under trackage rights.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
1. aMaine line.....	Northwood, Iowa..	Albia, Iowa.....	199.82	
Eastern division.....	Oskaloosa, Iowa..	La - Ill state line..	96.90	
Illinois division.....	La - Ill. stateline...	Iowa Junction, Ill.	89.20	975.42
1. bBelmond branch.....	Hampton, Iowa..	Belmond, Iowa.....	22.20	
Story City branch.....	Minerva Jct., Iowa	Story City, Iowa.....	84.51	
State Center branch.....	Newburg, Iowa.....	State Center, Iowa	23.64	
Montezuma branch.....	G. & M. Jct., Iowa.	Montezuma, Iowa.....	18.61	
Newton branch.....	New Sharon, Iowa.	Newton, Iowa.....	27.75	
	Lynnville Jct. Iowa	Lynnville, Iowa.....	2.50	127.21
4. Iowa Central & Western Railroad.....	Belmond, Iowa.....	Algona, Iowa.....	87.00	97.00
5. Main line.....	Albert Lea, Minn..	Northwood, Iowa.....	16.00	
Illinois division Peoria & Pekin Union Ry	Iowa Junction, Ill.	Peoria, Ill.....	2.80	18.80
Total.....			558.43	558.43

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Edwin Hawley.....	New York, N. Y.
Vice-president.....	F. H. Davis.....	New York, N. Y.
Vice-president.....	L. F. Day.....	Minneapolis, Minn.
Secretary.....	A. C. Doan.....	New York, N. Y.
Treasurer.....	F. H. Davis.....	New York, N. Y.
Assistant treasurer.....	Joseph Gaakell.....	Minneapolis, Minn.
General solicitor.....	Geo. W. Seevera.....	Oskaloosa, Iowa.
Auditor.....	F. Nay.....	Minneapolis, Minn.
General manager.....	L. F. Day.....	Minneapolis, Minn.
Chief engineer.....	H. G. Kelley.....	Minneapolis, Minn.
General superintendent.....	M. Sweeney.....	Minneapolis, Minn.
Superintendent.....	J. A. Davis.....	Oskaloosa, Iowa.
Superintendent of telegraph.....	F. E. Martin.....	Oskaloosa, Iowa.
Traffic manager.....	J. N. Tittlemore.....	Peoria, Ill.
Assistant general freight agent.....	S. G. Lutz.....	Peoria, Ill.
Assistant general freight agent.....	H. F. Marsh.....	Peoria, Ill.
General passenger and ticket agent.....	A. B. Cut's.....	Minneapolis, Minn.

ORGANIZATION.

NAME OF DIRECTOR.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Edwin Hawley.....	25 Broad St., New York, N. Y.....	September, 1902.
F. H. Davis.....	25 Broad St., New York, N. Y.....	September, 1902.
George Crocker.....	25 Broad St., New York, N. Y.....	September, 1902.
T. P. Shonts.....	The Rookery, Chicago, Ill.....	September, 1903.
R. J. Kimball.....	71 Broadway, New York, N. Y.....	September, 1903.
E. C. Bradley.....	258 Broadway, New York, N. Y.....	September, 1903.
Henry A. Gardner.....	N. Y. Life Bld'g, Chicago, Ill.....	September, 1904.
L. F. Day.....	Minneapolis, Minn.....	September, 1904.
Geo. R. Morse.....	18 Wall St., New York, N. Y.....	September, 1904.
Paul Morton.....	77 Jackson St., Chicago, Ill.....	September, 1905.
John E. Searls.....	27 William St., New York, N. Y.....	September, 1905.
H. J. Morse.....	18 Wall St., New York, N. Y.....	September, 1905.
L. C. Weir.....	59 Broadway, New York, N. Y.....	September, 1906.
Edwin Langdon.....	520 Broadway, New York, N. Y.....	September, 1906.
Russell Sage.....	81 Nassau St., New York, N. Y.....	September, 1906.

1. Total number of stockholders at date of last election, 726.
 2. Date of last meeting of stockholders for election of directors, September 6, 1901.
 3. Give postoffice address of general office, 25 Broad St., New York, N. Y.
 4. Give postoffice address of operating office, Minneapolis, Minn.
- Give name and address of officer to whom correspondence regarding this report should be addressed.

Name, F. May. Title, Auditor. Address, Minneapolis, Minn,

ALBIA & CENTERVILLE.

PROPERTY OPERATED.

1. Railroad line represented by capital stock.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Main line.....	Albia Iowa.	Centerville, Iowa	24.44	24.44

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the board	F. M. Drake	Centerville, Iowa
President.....	F. M. Drake	Centerville, Iowa.
First vice-president.....	Russell Sage	New York City.
Secretary.....	J. J. Slocum.....	New York City.
Treasurer.....	Russell Sage	New York City.
Assistant treasurer.....	Joseph Gaskell	Minneapolis, Minn.
Auditor.....	Frank Nay	Minneapolis, Minn.
General manager.....	L. F. Day	Minneapolis, Minn.
Chief Engineer.....	H. G. Kelley.....	Minneapolis, Minn.
General superintendent.....	M. Sweeney	Minneapolis, Minn.
Superintendent.....	J. A. Davis	Oskaloosa, Iowa.
Superintendent of telegraph	F. E. Martin.....	Oskaloosa, Iowa.
Traffic manager.....	J. N. Tittermore.....	Peoria, Ill.
Assistant general freight agent.....	H. F. Marsh.....	Peoria, Ill.
Assistant general freight agent.....	S. G. Lutz.....	Peoria, Ill.
General passenger agent	A. B. Cutts	Minneapolis, Minn.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
F. M. Drake	Centerville, Iowa.....	1 yr. from Sept. 4, 1901
Russell Sage.....	New York City.....	1 yr. from Sept. 4, 1901
O. W. Osborne.....	New York City.....	1 yr. from Sept. 4, 1901
E. C. Osborne.....	New York City.....	1 yr. from Sept. 4, 1901
J. J. Slocum	New York City.....	1 yr. from Sept. 4, 1901

1. Total number of stockholders at date of last election, 7.
 2. Date of last meeting of stockholders for election of directors, September 4 1901.
 3. Give postoffice address of general office, 31 Nassau street, New York City.
 4. Give postoffice address of operating office, Guaranty building, Minneapolis.
 5. Give name and address to whom correspondence regarding this report should be addressed.
- Name—Frank Nay. Title—Auditor. Address—Minneapolis, Minn.

MANCHESTER & ONEIDA RAILWAY COMPANY.

PROPERTY OPERATED.

1 Railroad line represented by capital stock:—a. Main line.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
	Manchester	Oneida	8	8

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	E. M. Carr	Manchester, Iowa.
First Vice-President.	M. F. LeRoy.	Manchester, Iowa.
Secretary	A. Hollister	Manchester, Iowa.
Treasurer	Chas. J. Seeds	Manchester, Iowa.
Attorney or general counsel	Fred B. Blair	Manchester, Iowa.
Auditor	Joseph Hutchinson	Manchester, Iowa.
General manager	John L. Sullivan	Manchester, Iowa.
Chief engineer	D. H. Young	Manchester, Iowa.
Superintendent of telegraph, manager	John L. Sullivan	Manchester, Iowa.
General freight agent	W. N. Wolcott	Manchester, Iowa.
General passenger agent	E. H. Hoyt	Manchester, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
A. S. Blair	Manchester, Iowa.	First Tuesday in April 1904.
M. F. LeRoy	Manchester, Iowa.	First Tuesday in April 1905.
Joseph Hutchinson	Manchester, Iowa.	First Tuesday in April 1904.
Chas. J. Seeds	Manchester, Iowa.	First Tuesday in April 1903.
E. M. Carr	Manchester, Iowa.	First Tuesday in April 1903.
B. W. Jewell	Manchester, Iowa.	First Tuesday in April 1905.
Wm. Hockaday	Manchester, Iowa.	First Tuesday in April 1904.
R. R. Robinson	Manchester, Iowa.	First Tuesday in April 1905.
W. L. Drew	Manchester, Iowa.	First Tuesday in April 1904.
A. A. Morse	Manchester, Iowa.	First Tuesday in April 1905.
A. Hollister	Manchester, Iowa.	First Tuesday in April 1905.
J. W. Miles	Manchester, Iowa.	First Tuesday in April 1903.
E. H. Hoyt	Manchester, Iowa.	First Tuesday in April 1903.
W. N. Wolcott	Manchester, Iowa.	First Tuesday in April 1903.
W. A. Abbott	Manchester, Iowa.	First Tuesday in April 1904.

1. Total number of stockholders at date of last election, 202.
2. Date of last meeting of stockholders for election of directors, April 1, A. D. 1902.
3. Give postoffice address of general office, Manchester, Iowa.
4. Give postoffice address of operating office, Manchester, Iowa.

MARSHALLTOWN & DAKOTA RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock: a. Main line.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
1. a Marshalltown & Dakota Railway Co	Fraser, Iowa	Gowrie, Iowa.....	21	

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Hamilton Browne.	Boone, Iowa.
First vice-president.....	S. T. Meservey.....	Fort Dodge, Iowa.
Secretary.	T. W. Carpenter.....	Boone, Iowa.
Auditor	Wm. H. Kelly.....	Fraser, Iowa.
General manager.....	S. McClure.....	Fraser, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Hamilton Browne	Boone, Iowa	May, 1903.
S. T. Meservey.....	Fort Dodge, Iowa.....	May, 1903.
J. J. Wright	Chicago, Ill	May, 1903.
T. W. Carpenter	Boone, Iowa.....	May, 1903.
Wm. A. Kelly	Fraser, Iowa.....	May, 1903.

1. Total number of stockholders at date of last election, 11.
2. Date of last meeting of stockholders for election of directors, May, 1902.
3. Give postoffice address of general office, Fraser, Iowa.
4. Give postoffice address of operating office, Fraser, Iowa.

MASON CITY & FT. DODGE RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock. $\left\{ \begin{array}{l} a \text{ Main line.} \\ b \text{ Branches and spurs.} \end{array} \right.$

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
1. Mason City & Ft. Dodge	Mason City	Lehigh, Iowa	88.10	
a Main line	Manly Junction	Mason City	9.80	
				97.90
b Branches and spurs ..	Carbon Junction ..	Coalville, Iowa	2.40	
				2.40
Total				99.80

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	J. W. Colt	Ft. Dodge, Iowa.
Vice-president	A. S. Fairchild	New York.
Secretary	H. S. Pace	New York.
Treasurer	A. B. Stickney	St. Paul, Minn.
Auditor	C. O. Kalman	St. Paul, Minn.
Superintendent	O. Cornelisen	Ft. Dodge, Iowa.
Division freight agent	S. D. Parkhurst	Ft. Dodge, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
J. W. Colt	Fort Dodge, Iowa	May, 1906.
A. S. Fairchild	New York City	May, 1906.
Myron T. Herrick	Cleveland, Ohio	May, 1906.
A. B. Stickney	St. Paul, Minn.	May, 1906.
H. A. Hutchins	New York	May, 1906.

1. Total number of stockholders at date of last election, 8.
2. Date of last meeting of stockholders for election of directors, third Tuesday in May
3. Give postoffice address of general office, Mason City, Iowa.
4. Give postoffice address of operating office, Mason City, Iowa.

MINNEAPOLIS & ST. LOUIS RAILROAD COMPANY.

PROPERLY OPERATED.

1. Railroad line represented by capital stock; { a. Main line.
b. Branches and spurs.
5. Line operated under trackage rights.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
1. a Minneapolis & St. Louis Railroad Co..	Minneapolis, Minn.	Angus, Iowa.....	1.46	236.94
b	Kalo Junction, Ia..	Kalo, Iowa.....	215.42	
b	Hopkins, Minn.....	Watertown, S. D..	1.45	
b	Manitou Jct., Minn	Tonka Bay, Minn..	152.50	
b	Winthrop, Minn..	Storm Lake, Ia....		
5. Northern Pacific Railway company.....	St. Paul, Minn.....	Minneapolis, Minn.		371.80
Total.....				10.11
				641.94

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Edwin Hawley.....	New York, N. Y.
Vice-president.....	L. F. Day.....	Minneapolis, Minn.
Secretary and assistant treasurer.....	Joseph Gaskell.....	Minneapolis, Minn.
Treasurer.....	F. H. Davis.....	New York, N. Y.
General attorney.....	Albert E. Clarke ..	Minneapolis, Minn.
Auditor.....	Frank Nay.....	Minneapolis, Minn.
General manager.....	L. F. Day.....	Minneapolis, Minn.
Chief engineer.....	H. G. Kelly.....	Minneapolis, Minn.
General superintendent.....	M. Sweeney.....	Minneapolis, Minn.
Superintendent.....	W. T. Noonan.....	Minneapolis, Minn.
General freight agent.....	W. M. Hopkins.....	Minneapolis, Minn.
Assistant general freight agent.....	J. L. Clarke.....	Minneapolis, Minn.
General passenger agent.....	A. B. Cutts.....	Minneapolis, Minn.
General baggage agent.....	A. B. Cutts.....	Minneapolis, Minn.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
George Crocker	New York, N. Y.	October, 1902.
Edwin Langdon	New York, N. Y.	October, 1902.
John W. Mackey	New York, N. Y.	October, 1902.
F. H. Davis	New York, N. Y.	October, 1903.
L. F. Day	Minneapolis, Minn ..	October, 1903.
J. E. Searles	New York, N. Y.	October, 1903.
Edwin Hawley	New York, N. Y.	October, 1904.
F. E. Palmer	New York, N. Y.	October, 1904.
L. C. Weir	New York, N. Y.	October, 1904.

- Total number of stockholders at date of last election, four hundred sixty-seven (467).
- Date of last meeting of stockholders for election of directors, October 1, 1901.
- Give postoffice address of general office, Minneapolis, Minn.
- Give postoffice address of operating office, Minneapolis, Minn.
- Give name and address of office to whom correspondence regarding this report should be addressed, Frank Nay, auditor, Minneapolis, Minn.

MUSCATINE NORTH & SOUTH RAILROAD COMPANY.

PROPERTY OPERATED.

NAME.	TERMINALS.		Mile- of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Muscatine North & South Railroad company	Muscatine, Iowa...	Elrick Jet., Iowa...	28.07	

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	Walter M. Gorham	Philadelphia.
First vice-president	H. F. Balch	Minneapolis.
Secretary	Henry Jayne	Muscatine, Iowa.
Treasurer		
General solicitor	Geo. Reeder	Muscatine, Iowa.
Auditor		
General manager	Chas. Howard	Muscatine, Iowa.
Superintendent of telegraph	Jas. A. Coe	Muscatine, Iowa.
General freight agent	Chas. Howard	Muscatine, Iowa.
General passenger agent		

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
H. F. Balch	Minneapolis, Minn	January 1, 1908.
M. J. Peppard	Minneapolis, Minn	January 1, 1908.
J. A. Nelson	Minneapolis, Minn	January 1, 1908.
Walter M. Gorham	Philadelphia, Pa.	January 1, 1908.
H. W. Huttig	Muscatine, Iowa.	January 1, 1908.
Henry Jayne	Muscatine, Iowa.	January 1, 1908.
P. M. Munser	Muscatine, Iowa.	January 1, 1908.

1. Total number of stockholders at date of last election, 7.
2. Date of last meeting of stockholders for election of directors, January 14, 1902.
3. Give postoffice address of general office, Muscatine, Iowa.
4. Give postoffice address of operating office, Muscatine, Iowa.

OMAHA & ST. LOUIS RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Omaha & St. Louis Railroad company.....	Pattonsburg, Mo.	Council Bluffs, Ia..	143.39	143.39
Chicago, Milwaukee & St. Paul Ry. Co.....	In Council Bluffs, terminal track		.84	.34
Total			143.73	143.73

TABOR & NORTHERN.

PROPERTY OPERATED.

1 Railroad line represented by capital stock.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
1. Tabor & Northern	Tabor, Iowa.	Malvern, Iowa.	8.79	

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the board	Robert McClelland.....	Tabor, Iowa.
President	Robert McClelland.....	Tabor, Iowa.
First vice-president.....	Thomas McClelland.....	Galesburg, Ill.
Secretary	H. C. Dye	Tabor, Iowa.
Treasurer.....	H. C. Dye.....	Tabor, Iowa.
Auditor.....	D. E. Low.....	Tabor, Iowa.
General manager	Robert McClelland.....	Tabor, Iowa.
Traffic manager.....	R. S. McClelland	Tabor, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Robt. McClelland.....	Tabor, Iowa	June 10, 1906.
Thos. McClelland.....	Galesburg, Ill.	June 10, 1903.
R. S. McClelland.....	Tabor, Iowa.....	June 10, 1903.
J. M. Barbour	Tabor, Iowa.....	June 10, 1904.
H. C. Dye	Tabor, Iowa.....	June 10, 1903.

1. Total number of stockholders at date of last election, 4
2. Date of last meeting of stockholders for election of directors, June 10, 1902.
3. Give postoffice address of general office, Tabor, Iowa.
4. Give postoffice address of operating office, Tabor, Iowa.

WABASH RAILROAD COMPANY

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for class of roads named.	
	FROM—	TO—			
LINES OWNED.					
The Wabash Railroad.....	Maumee.....	Montpelier.....	49.5	1,996.6	
	New Haven.....	Butler.....	28.2		
	Toledo.....	East Hannibal.....	460.5		
	Bluffs.....	Camp Point.....	89.4		
	Clayton.....	Elvaston.....	54.5		
	Sidney.....	Champaign.....	11.7		
	D. catu.....	East St. Louis.....	110.1		
	Edwardsville.....	Edwardsville Jct.....	1.7		
	C. & W. I. Junction.....	Effingham.....	205.4		
	Shumway.....	Altamont.....	9.5		
	Fairbury Junction.....	Streator.....	30.9		
	Delray.....	Butler.....	109.3		
	Montpelier.....	Clarke Junction.....	149.6		
	Attica.....	Covington.....	14.8		
	St. Louis (Tayon Ave.).....	Harlem.....	274.8		
	Moberly.....	Ottumwa.....	181.5		
	Moulton.....	Albia.....	28.8		
	Albia.....	Des Moines.....	68.2		
	Salisbury.....	Glasgow.....	15.4		
	St. Louis (Carr St.).....	Ferguson.....	10.7		
	Excelsior Springs Jc.....	Milwaukee Junc.....	9.5		
	Pattonsburg.....	Council Bluffs.....	144.2		
	Quincy terminal.....	.....	0.9	
LINES LEASED.					
Louisiana & Pike County Railroad.....	Pittsfield Junction.....	Pittsfield.....	6.2		110.4
Hannibal B. Edge company.....	East Hannibal.....	Hannibal.....	8.0		
Brunswick & Chillicothe Railroad.....	Brunswick.....	Chillicothe.....	98.2		
St. Louis, Council Bluffs & Omaha R. R.....	Chillicothe.....	Pattonsburg.....	41.4		
Boone County & Boonville Railroad.....	Centralia.....	Columbia.....	21.6		
LINES OPERATED UNDER JOINT TRACKAGE ARRANGEMENTS.					
Grand Trunk Railroad	Detroit.....	Black Rock.....	27.1	2,488.2	
Grand Trunk Railroad	Welland Junction.....	Suspension Bridge.....	17.8		
Erie Railroad	Suspension Bridge.....	Buffalo.....	25.6		
Erie Railroad	Black Rock.....	International Jct.....	4.8		
Detroit Union Depot and Station Co.	Detroit, Union Dpt.....	Delray.....	4.6		
Chicago & Western Indiana Railroad...	Chicago.....	C. & W. I. Jct.....	8.0		
Chicago & Western Indiana Railroad.....	State line, Ind.-Ill.....	C. & W. I. Jct.....	11.8		
Chicago Terminal Transfer Railroad.....	Clarke Junction.....	State line, Ind.-Ill.....	5.8		
Chicago, Burlington & Quincy Railroad.....	Camp Point.....	Quincy.....	21.8		
Chicago, Burlington & Quincy Railroad.....	Quincy.....	East Hannibal.....	17.8		
Toledo, Peoria & Western Railway.....	Elvaston.....	Hamilton.....	6.5		
Toledo, Peoria & Western Railway.....	Forrest.....	Fairbury Junction.....	6.1		
Keokuk Bridge company.....	Hamilton.....	Keokuk.....	1.8		
Missouri, Kansas & Texas Railway.....	Hannibal Bridge T.....	Hannibal, U. Depot.....	0.4		
Terminal R. R. Association of St. Louis.....	East St. Louis.....	St. Louis, U. Station.....	8.8		
Chicago & Eastern Illinois Railroad.....	Altamont.....		0.8		
Terminal R. R. Association of St. Louis.....	St. Louis, Union Sta.....	Tayon Avenue.....	0.7		
Hannibal & St. Joseph Railroad	Harlem.....	Kansas City.....	1.5		
Iowa Central Railway.....	Albia.....	Albia Connection.....	0.2		
Missouri, Kansas & Texas Railway.....	Hannibal.....	Moberly.....	69.7		
Missouri Pacific Railway.....	St. Louis, Olive St.....	Carr street.....	0.6		
Total mileage operated.....					

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the board.....	O. D. Ashley.....	New York City.
President.....	J. Ramsey, Jr.....	St. Louis, Mo.
Vice-president.....	Edgar T. Welles.....	New York City.
Second vice-president.....	Milton Knight.....	St. Louis, Mo.
Third vice-president.....	Wells H. Blodgett.....	St. Louis, Mo.
Secretary.....	J. C. Otteson.....	New York City.
Treasurer.....	F. L. O'Leary.....	St. Louis, Mo.
General solicitor.....	Wells H. Blodgett.....	St. Louis, Mo.
Attorney, or general counsel.....	Wells H. Blodgett.....	St. Louis, Mo.
Auditor.....	D. B. Howard.....	St. Louis, Mo.
Assistant auditor.....	E. B. Pryor.....	St. Louis, Mo.
Chief engineer.....	W. S. Newhall.....	St. Louis, Mo.
General superintendent.....	H. L. Magee.....	St. Louis, Mo.
Division superintendent.....	E. A. Gould.....	Peru, Ind.
Division superintendent.....	A. Robertson.....	Decatur, Ill.
Division superintendent.....	J. S. Goodrich.....	Moberly, Mo.
Division superintendent.....	G. M. Barnes.....	Detroit, Mich.
Division superintendent.....	A. E. Robbins.....	Buffalo, N. Y.
Division superintendent.....	G. C. Kinaman.....	Decatur, Ill.
Superintendent of telegraph.....	M. Knight.....	St. Louis, Mo.
Traffic manager, freight.....	S. B. Knight.....	St. Louis, Mo.
General freight agent.....	P. W. Coyle.....	St. Louis, Mo.
Assistant general freight agent.....	O. S. Crane.....	St. Louis, Mo.
General passenger agent.....	H. V. P. Taylor.....	St. Louis, Mo.
Assistant general passenger agent.....	O. S. Crane.....	St. Louis, Mo.
General ticket agent.....	H. V. P. Taylor.....	St. Louis, Mo.
Assistant general ticket agent.....	S. H. Overholt.....	St. Louis, Mo.
General baggage agent.....		

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
O. D. Ashley.....	New York City.....	2d Tues. in Oct. 1902.
Geo. J. Gould.....	New York City.....	2d Tues. in Oct. 1902.
Edgar T. Welles.....	New York City.....	2d Tues. in Oct. 1902.
Henry K. McHarg.....	New York City.....	2d Tues. in Oct. 1902.
O. J. Lawrence.....	New York City.....	2d Tues. in Oct. 1902.
P. B. Wyckoff.....	New York City.....	2d Tues. in Oct. 1902.
S. C. Reynolds.....	Toledo, Ohio.....	2d Tues. in Oct. 1902.
Edwin Gould.....	New York City.....	2d Tues. in Oct. 1902.
Thos. H. Hubbard.....	New York City.....	2d Tues. in Oct. 1902.
John T. Terry.....	New York City.....	2d Tues. in Oct. 1902.
Russell Sage.....	New York City.....	2d Tues. in Oct. 1902.
J. Ramsey, Jr.....	St. Louis, Mo.....	2d Tues. in Oct. 1902.
James Hazen Hyde.....	New York City.....	2d Tues. in Oct. 1902.

1. Total number of stockholders at date of last election, not known.
2. Date of last meeting of stockholders for election of directors, October 8, 1901.
3. Give postoffice address of general office, St. Louis, Missouri.
4. Give postoffice address of operating office, St. Louis, Missouri.

WATERLOO & CEDAR FALLS RAPID TRANSIT RAILWAY COMPANY.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Waterloo & Cedar Falls R. T. Railroad.	Waterloo, Iowa ...	Cedar Falls and Denver, Iowa.	40	

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the board.....	L. S. Cass.....	Waterloo, Iowa.
President	L. S. Cass	Waterloo, Iowa.
First vice-president.	J. F. Cass	Sumner, Iowa.
Secretary.....	J. F. Cass	Sumner, Iowa.
Treasurer.....	E. A. Boggs.....	Waterloo, Iowa.
Auditor.....	E. A. Boggs	Waterloo, Iowa.
General manager.....	L. S. Cass	Waterloo, Iowa.
General freight agent	T. P. Emmons	Waterloo, Iowa.
General passenger agent	C. D. Cass.....	Waterloo, Iowa.
General ticket agent	C. D. Cass	Waterloo, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
L. S. Cass.....	Waterloo, Iowa.....	January 1908.
J. F. Cass.....	Sumner, Iowa	January 1908.
E. K. Balot.....	Chicago, Ill	January 1908.

1. Total number of stockholders at date of last election, 2.
2. Date of last meeting of stockholders for election of directors, January 1902.
3. Give postoffice address of general office, Waterloo, Iowa.
4. Give postoffice address of operating office, Waterloo, Iowa.

TWENTY-FIFTH ANNUAL REPORT OF THE **WILLMAR & SIOUX FALLS RAILWAY COMPANY.**

PROPERTY OPERATED.

1. Railroad line represented by capital stock. $\left\{ \begin{array}{l} a \text{ Main line.} \\ b \text{ Branches and spurs.} \end{array} \right.$
2. Proprietary companies whose entire capital stock is owned by this company.
5. Line operated under trackage rights.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
1. Willmar & Sioux Falls Railway	Willmar, Minn.... Garretson, S. D....	Sioux City, Iowa.. Yankton, S. D....	223 76 80. 49	304. 25
2. Sioux City & Western Railway	So. Sioux City, Neb.	O'Neill, Neb.	129. 16	
5. Union Terminal company	In Sioux City Iowa. Jct. with W. & S. F. Ry.	Jct. with tracks of C., M. & St. P. Ry.	1. 57	129. 16
Chicago, Milwaukee & St. Paul Railway.	Jct. with tracks of Union Ter. Co. .	Jct. with tracks of Com. Bridge Co..	. 60	
Combination Bridge company	Jct. with tracks of C., M. & St. P. Ry.	So. Sioux City, Neb.	1. 15	3. 32
Total				456. 73

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	Louis W. Hill	St. Paul, Minn.
First vice-president	R. I. Farrington	St. Paul, Minn.
Secretary	E. Sawyer	St. Paul, Minn.
General solicitor	M. D. Grover	St. Paul, Minn.
Comptroller	John G. Drew	St. Paul, Minn.
General manager	Jno. F. Stevens	St. Paul, Minn.
Chief engineer	Jno. F. Stevens	St. Paul, Minn.
General superintendent	F. E. Ward	St. Paul, Minn.
Assistant general superintendent	J. M. Gruber	St. Paul, Minn.
Superintendent	L. B. Allan	Willmar, Minn.
Superintendent of telegraph	E. J. Little	St. Paul, Minn.
General freight agent	Fred Rogers	Sioux City, Iowa.
General passenger agent	Fred Rogers	Sioux City, Iowa.
General ticket agent	Fred Rogers	Sioux City, Iowa.
General baggage agent	S. A. Smart	St. Paul, Minn.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Louis W. Hill	St. Paul, Minn	When successor is elected.
R. I. Farrington	St. Paul, Minn	When successor is elected.
E. Sawyer	St. Paul, Minn	When successor is elected.
M. D. Grover	St. Paul, Minn	When successor is elected.
J. W. Blabon	St. Paul, Minn	When successor is elected.

1. Total number of stockholders at date of last election, 6.
2. Date of last meeting of stockholders for election of directors, October 10, 1901.
3. Give postoffice address of general office, St. Paul, Minn.
4. Give postoffice address of operating office, St. Paul, Minn.

WINONA & WESTERN RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock: { a Main line.
b Branches and spurs.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
a Winona & Western Railway company.....	Winona, Minn.	Osage, Iowa	118.2	118.2
b Winona & Western Railway company.....	Simpson, Minn.	Rochester, Minn....	7.55	7.55
Total .. .. .	.....	.....	120.75	120.75

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	H. W. Lamberton.....	Winona, Minn.
First vice-president	V. Simpson.....	Winona, Minn.
Secretary	Thos. Simpson.....	Winona, Minn.
Treasurer	M. G. Norton.....	Winona, Minn.
Assistant treasurer.....	S. S. Stroupe.....	Winona, Minn.
Attorney, or general counsel.....	Thos. Simpson.....	Winona, Minn.
General superintendent.....	J. J. Mahoney.....	Winona, Minn.
General freight agent.....	John J. Mahoney.....	Winona, Minn.
General passenger agent.....	John J. Mahoney.....	Winona, Minn.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
V. Simpson	Winona, Minn.	June 6, 1903.
H. W. Lamberton	Winona, Minn.	June 6, 1903.
M. G. Norton	Winona, Minn.	June 6, 1903.
W. H. Laird	Winona, Minn.	June 5, 1904.
J. R. Mitchell.....	Winona, Minn.	June 5, 1904.
S. W. Hamilton	Winona, Minn.	June 5, 1904.
Chas. Horton	Winona, Minn.	June 4, 1905.
W. J. Le don	Winona, Minn.	June 4, 1905.
E. S. Youmans.....	Winona, Minn.	June 4, 1905.

1. Total number of stockholders at date of last election, 10.
2. Date of last meeting of stockholders for election of directors, June 4, 1902.
3. Give postoffice address of general office, Winona, Minn.
4. Give postoffice address of operating office Winona, Minn.

WISCONSIN, MINNESOTA & PACIFIC RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad lines represented by capital stock: { a. Main line.
b. Branches and spurs.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
Wisconsin, Minnesota & Pacific Railroad Co.	Mankato, Minn	Red Wing, Minn...	96.70	96.70
a	Faribault Jet, Minn	Faribault, Minn...	2.00	
	Winona, Minn.	Osage, Iowa.	118.20	145.70
	Snipson, Minn.	Rochester, Minn. ...	7.55	
b	Red Wing, Minn...	Zumbrota, Minn. ...	25.00	3.40
	Claybank, Minn. ...	Clayheds Minn...	2.00	
	Red Wing, Minn...	Sewerpipe Works...	1.00	
Total				244.45

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	F. H. Kellogg.....	St. Paul, Minn.
First vice-president.....	A. B. Stickney.....	St. Paul, Minn.
Secretary	G. F. Phelpe.....	St. Paul, Minn.
Treasurer	C. O. Kalman	St. Paul, Minn.
General solicitor.....	F. B. Kellogg	St. Paul, Minn.
Auditor.....	C. O. Kalman	St. Paul, Minn.
General manager.....	S. C. Stickney.....	St. Paul, Minn.
General superintendent.....	G. A. Goodell.....	St. Paul, Minn.
Division superintendent.....	C. E. Dafee.....	Red Wing, Minn.
Traffic manager	P. C. Stohr	St. Paul, Minn.
General freight agent	S. O. Bwocky.....	St. Paul, Minn.
Assistant general freight agent ..	W. B. Martin	St. Paul, Minn.
General passenger agent	J. P. Elmer.....	Chicago, Ill.
General ticket agent.....	J. P. Elmer.....	Chicago, Ill.
General baggage agent.....	G. T. Spelman.....	Chicago, Ill.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
A. B. Stickney.....	St. Paul, Minn....	April, 1908.
F. B. Kellogg	St. Paul, Minn....	April, 1908.
Kenneth Clark.....	St. Paul, Minn....	April, 1908.
C. A. Severance.....	St. Paul, Minn....	April, 1908.
R. C. Wight	St. Paul, Minn....	April, 1908.

1. Total number of stockholders at date of last election, 6.
2. Date of last meeting of stockholders for election of directors, September 15, 1908.
3. Give postoffice address of general office, St. Paul, Minn.
4. Give postoffice address of operating office, St. Paul, Minn.

BURLINGTON & NORTHWESTERN RAILWAY COMPANY.

PROPERTY OPERATED.

Railroad line represented by capital stock: { a. Main line.
b. branches and spurs.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Burlington & Northwestern Railway Co. This company has leased the right to run over 12.77 miles of the B. O R. & N. Ry., being the distance between Burlington & Mediapolis.	Mediapolis	Washington		39.78
Total...				12.77
				52.5

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	T. W. Barhydt	Burlington, Iowa.
First vice-president	J. T. Remen	Burlington, Iowa.
Secretary	R. M. Green	Burlington, Iowa.
Treasurer	R. M. Green	Burlington, Iowa.
Attorney, or general counsel	W. L. Cooper	Burlington, Iowa.
Auditor, chief clerk account department	K. M. Boden	Burlington, Iowa.
Manager	R. Law	Burlington, Iowa.
Superintendent of telegraph	E. J. Goodspeed	Burlington, Iowa.
Assistant general freight agent	M. Law	Burlington, Iowa.
Assistant general passenger agent	M. Law	Burlington, Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
T. W. Barhydt	Burlington, Iowa	June 1908.
J. T. Remen	Burlington, Iowa	June 1908.
W. W. Bakwin	Burlington, Iowa	June 1908.
W. F. McFarland	Burlington, Iowa	June 1908.
J. W. Elyse	Burlington, Iowa	June 1908.
H. B. Scott	Burlington, Iowa	June 1908.
H. B. Rand	Burlington, Iowa	June 1908.
(A) P. Squires	Burlington, Iowa	June 1908.
W. A. Carson	Burlington, Iowa	June 1908.

1. Total number of stockholders at date of last election, 229.
2. Date of last meeting of stockholders for election of directors, June 18, 1902.
3. Give postoffice address of general office, Burlington, Iowa.
4. Give postoffice address of operating office, Burlington, Iowa.

BURLINGTON & WESTERN RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock; { a. Main line.
b. Branches and spurs.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Burlington & Western Railway company	Winfield	Oskaloosa	—	70.7
This company has, by payment of its portion of joint expense of train service and track repairs, the right to run over the Burlington & Northwestern Railway....	Winfield	Mediapolis	19.73	
And thence to Burlington over the Burlington, Cedar Rapids & Northern Railway company's line under contract of the Burlington & Western Railway company with that company.			13.77	33.5
Total				104.2

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	T. W. Barhydt.....	Burlington, Iowa.
First vice-president.....	C. P. Squires	Burlington, Iowa.
Secretary	R. M. Green	Burlington, Iowa.
Treasurer.....	W. L. Cooper	Burlington, Iowa.
Attorney, or general counsel.....	K. M. Boden	Burlington, Iowa.
Chief clerk account department.....	R. Law	Burlington, Iowa.
Manager.....	E. J. Goodspeed.....	Burlington, Iowa.
Superintendent of telegraph.....	M. Law.	Burlington, Iowa.
Assistant general freight agent.....		
Assistant general passenger agent		

ORGANIZATION.

NAMES OF DIRECTORS.	POSTOFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
T. W. Barhydt.....	Burlington, Iowa	June, 1903.
C. P. Squires.....	Burlington, Iowa.....	June, 1903.
W. W. Baldwin.	Burlington, Iowa	June, 1903.
J. W. Blythe	Burlington, Iowa	June, 1903.
H. B. Scott.....	Burlington, Iowa.....	June, 1903.

1. Total number of stockholders at date of last election, 6.
2. Date of last meeting of stockholders for election of directors, June 18, 1902.
3. Give postoffice address of general office, Burlington, Iowa.
4. Give postoffice address of operating office, Burlington, Iowa.

DECISIONS OF COMMISSIONERS.

No. 2421—1902.

In the matter of the petition of the Mason City & Fort Dodge Railroad company for permission to condemn certain lands in Wright county, state of Iowa.

In the matter of the petition of the Mason City & Fort Dodge Railroad company for permission to condemn certain lands as provided by section 1998 of the code of 1857, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, in the county of Wright, state of Iowa, the Board of Railroad Commissioners of the state of Iowa, do hereby certify that upon the application of the Mason City & Fort Dodge Railroad company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for additional grounds for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that the additional lands described in said application are necessary for the use of said railroad company, to-wit:

A part of the northwest quarter of section No. one (1), and a part of the northeast quarter of section No. two (2), of the township No. ninety-one (91), range No. twenty five (25), west of the 5th P. M., Iowa, described as follows:

Commencing on the east line of said northwest quarter of section No. one (1), aforesaid, at a point fifty feet south of center line of the Mason City & Fort Dodge Railroad, where the same now crosses said land; thence south two hundred and fifty (250) feet thence westerly parallel with and two hundred and fifty (250) feet south of the southerly right of way line of the right of way of the said Mason City & Fort Dodge Railroad, to a center line of section No. two (2), aforesaid; thence north two hundred and fifty (250) feet to the southerly line of the right of way of the Mason City & Fort Dodge Railroad, as now located on said land; thence easterly along the southerly right of way line of said Mason City & Fort Dodge Railroad, to the east line of the Northwest quarter of said section No. one (1), or place of beginning.

In witness whereof the said Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Wright county, state of Iowa.

Done at Des Moines, Iowa, December 19, 1901.

No. 2422—1902.

In the matter of the petition of the Chicago & North-Western Railway company for permission to condemn certain lands in Kossuth county, state of Iowa.

In the matter of the petition of the Chicago & North-Western Railway company for permission to condemn certain lands as provided by section 1998 of the code of 1857, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, in the county of Kossuth, state of Iowa, the Board of Railroad Commissioners of the state of Iowa do hereby certify that upon the application of the

Chicago & North-Western Railway, company to the Board stating their desire to condemn the property hereinafter more particularly described for additional grounds for the use of said company the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of such railway company, to-wit:

A strip of land one hundred (100) feet in width east of and adjoining its present right of way and extending across the west one-half (W.½) of the northeast one-fourth (N.E.¼) of section thirty (30), township ninety-six (96), north range, twenty-eight (28), west of the fifth (5) P. M.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Kossuth county, Iowa.

Done at Des Moines, Iowa, January 18, 1902.

No. 2423—1902.

In the matter of the application of the Chicago, St. Paul, Minneapolis & Omaha Railway company for authority to condemn lands for railroad purposes.

CERTIFICATE OF BOARD OF RAILROAD COMMISSIONERS OF IOWA.

To the Clerk of the District Court of Woodbury County, Iowa:

Whereas, on the 6th day of January, 1902, the Chicago, St. Paul, Minneapolis & Omaha Railway company filed with the Board of Railroad Commissioners of the state of Iowa its sworn petition, representing that it is a railroad corporation, owning a completed line of railroad from St. Paul, in the state of Minnesota, to the city of Le Mars, in the state of Iowa, and operating a line of railroad from the city of St. Paul to the city of Sioux City, in the state of Iowa, and also owning and operating a completed line of railroad from Sioux City, Iowa, to Omaha, Nebraska, and other points in the state of Nebraska, and that it was necessary for the present and prospective purposes of said railroad company that it should acquire additional grounds for right of way, switches, tracks, yards, and for excavations, embankments, and places for the deposit of waste earth, within the limits of Sioux City, Woodbury county Iowa. And that it was proper and necessary to acquire for such purposes additional grounds adjacent and contiguous to the present tracks and yards of said company, being a strip about five hundred (500) feet in width, from Fourteenth street to Nineteenth street in said city, and a strip four hundred (400) feet in width, from Nineteenth street to Twenty-eighth street in said city, lying adjacent to and parallel with the right of way of the Illinois Railroad company. And that for such purposes the company desires to acquire the several tracts of land hereinafter set out; which petition fully described said land and the owners of record of the same. And—

Whereas, the Board of Railroad Commissioners of Iowa, on the 6th day of January, 1902, issued its notice to be served upon all of the said owners, that said application and petition would be heard on the 28th day of January, 1902, at Sioux City, Iowa. And—

Whereas, it appears to the satisfaction of the Board that personal service of said notice has been made upon all the said owners of record of said respective lots hereinafter set out; and—

Whereas, it further appears that said Railway company has not been able to purchase said respective pieces of land hereinafter set out from the owners thereof; and—

Whereas, on the 28th day of January, 1902, the said Board of Railroad Commissioners made personal inspection of the said additional grounds desired by said railway company for said purposes aforesaid; and—

Whereas, on the 28th day of January, 1902, the said Board of Railroad Commissioners duly heard petitioner upon said application, and also heard the objections thereto, the following owners of land having appeared before the Commissioners on said day, in person or by their attorneys, to-wit:

Shull & Farnsworth appeared for A. L. Stetson and Lower & Stetson and filed joint answer in behalf of these parties. Mark & Mould and Geo. M. Pardoe appeared for John Highman, Jr., E. N. Hatch, M. C. Davis and E. Erickson and filed answer. And the following persons having failed to appear: E. E. Lewis, Adaline Lewis, Mary Stein, A. Kregness, L. E. Ford, Estate of James McNamara, Sherman L. Robbins, John Sutherland, G. F. Perley, Dobbie R. Laverder, G. F. Linfield, Lottie F. Rees, D. T. Gilman, E. T. Clemons, Hattie Clemons, A. B. Butner, James A. Butner, Sophie E. Butner, Sarah L. Butner, Hattie Butner and Ella Butner, Des Moines College.

And whereas, after due consideration and hearing, the said Board of Railroad Commissioners of the state of Iowa found that the lots and lands hereinafter described (in addition to the lots and lands heretofore purchased by said company for said purposes) are necessary for the present and prospective purposes of said company as additional grounds and lands for right of way, switches, tracks, yards and for excavations and embankments and places for deposit for waste earth.

And that the Chicago, St. Paul, Minneapolis & Omaha Railway company owns a completed line of railway from St. Paul in the state of Minnesota to the city of LeMars in the state of Iowa, and operates a line of railroad from St. Paul to the city of Sioux City, Iowa, and also owns and operates a completed line of railway from Sioux City, Iowa, to Omaha, Nebraska, and other points in the state of Nebraska.

Now, therefore, the Railroad Commissioners of the state of Iowa do hereby certify that the Chicago, St. Paul, Minneapolis & Omaha Railway Company is a railway corporation, owning and operating a completed line of railroad into the city of Sioux City, and in the same, and that the following lots and lands (in addition to those already purchased by said company) are necessary for the present and prospective purposes of said company for right of way purposes, switches, tracks, yards, and for excavations, embankments and places for the deposit of waste earth, and that said company has power to condemn the said lots and lands for such railway purposes, which tracts of land and lots are described as follows, to-wit:

Lots thirteen to seventeen, inclusive, in sub-division 3 of Chase & Taylor's Addition to Sioux City, Iowa.

A tract of land in the northwest quarter of the southwest quarter of section 22, township 89, range 47, Woodbury county, Iowa, commencing at a stone on the section line 6 chains and 86 links south of the quarter post between sections twenty-one and twenty-two, township 89, range 47, thence east 8 chains and 62 links to a stone at the edge of railroad right of way, thence south 36 degrees west, 14 chains and 6 links along said right of way to a stone on section line between sections twenty-one and twenty-two, township 89, range 47; thence north on said

section line 11 chains and 12 links to a point of commencement, containing five and six-tenths acres, more or less, according to survey.

Lots thirteen to twenty-two, inclusive, in re-plat of Meek, Anderson & Arthur's Addition to Sioux City.

Lot "A" in block 1, lot 4 in block 1, lots 3, 5 and 6 in block 1; lots 7, 8, 10 and 14 in block 2; lots 9 and 16 in block 2; the north half of lot 13 in block 2; lots 11 and 15 in block 2; lot 4 in block 5; lot 6 in block 5; lot 9 in block 5; lot 10 in block 5; lot "B" in block 6; lot 1 in block 6; lots 4 and 5 in block 6; lots 7 and 8 in block 7; lots 19 and 20 in block 7; and lots 13 and 14 in block 8, all in Lowell, an addition to Sioux City Iowa.

Also lot 13 in block 11; lot 7 in block 12; lots 8 and 9 in block 12; lots 17 and 18 in block 13; lot 20 in block 13 and lot 21 in block 13, all in Highman's Second Lowell, an addition to Sioux City, Iowa.

Also a tract of land in the northwest quarter of the northeast quarter of section 22, township 89, range 47, described as follows: Commencing on the quarter line extending north and south through said section 22 at the point of its intersection of the west line of the right of way of the Illinois Central Railroad; thence north along the said quarter section line a distance of 325 feet, thence in a northeasterly direction a distance of 325 feet to a point on the north line of said section which is 100 feet west of the westerly line of the right of way of the Illinois Central Railroad, thence east along the north line of said section to a point of its intersection with the westerly line of the said right of way, thence in a southwesterly direction along the line of said right of way to the place of beginning.

Witness our hands and seal of said board hereto attached this 4th day of February, 1902.

[SEAL]

THE BOARD OF RAILROAD COMMISSIONERS
OF THE STATE OF IOWA

BY DWIGHT N. LEWIS, *Secretary*.

No. 2424—1902.

In the matter of the petition of the Mason City & Fort Dodge Railroad company for permission to condemn certain lands in Wright county, Iowa.

In the matter of the petition of the Mason City & Fort Dodge Railroad company for permission to condemn certain lands as provided by section 1998 of the code of 1897, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, in Wright county, state of Iowa, the Board of Railroad Commissioners of the state of Iowa do hereby certify that upon the application of the Mason City & Fort Dodge Railroad company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of such railway company, to-wit:

All that part of the northwest quarter ($\frac{1}{4}$) of the southwest quarter ($\frac{1}{4}$) of section thirty-three (33), township ninety-one (91), range twenty-six (26), Wright county, Iowa, which lies westerly of a line one hundred (100) feet easterly of and parallel with the center line of the revised location of the Mason City & Fort

Dodge Railroad as now surveyed across said northwest quarter ($\frac{1}{4}$) of section thirty-three (33), containing forty-nine one-hundredths (0.49) acre more or less.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Wright county, Iowa.

Done at Des Moines, Iowa, April 22, 1902.

No. 2425—1902.

In the matter of the petition of the Iowa Central Railway company for permission to condemn certain lands in Poweshiek county, Iowa.

In the matter of the petition of the Iowa Central Railway company for permission to condemn certain lands as provided by section 1998 of the code of 1897, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, in Poweshiek county, state of Iowa, the Board of Railroad Commissioners of the state of Iowa do hereby certify that upon the application of the Iowa Central Railway company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of such railway company, to wit:

North half of the northeast half, section 28-79-16, thirteen hundred and twenty feet in length, one hundred feet wide, containing three and 09-100 acres;

South half of the southwest quarter of section 9-79-16, thirteen hundred and fifty feet in length and one hundred feet wide, containing three and 02-100 acres;

North half of southwest quarter of section 9-79-16, thirteen hundred and twenty feet in length, and south half of northwest quarter of section 9-79-16, thirteen hundred and ten feet in length, part one hundred feet wide, rest fifty feet on the west, containing four and 61-100 acres;

West half of section 21-79-16, five thousand seven hundred thirty-six feet in length, one hundred feet wide, containing thirteen and 17-100 acres;

Northwest quarter of southwest quarter section 16-79-16, three thousand four hundred seventy-five feet in length, one hundred feet wide, and the west half of northwest quarter of section 16-79-16, five hundred feet in length, one hundred and fifty feet wide, containing nine and 72-100 acres;

South half of the southwest quarter of southwest quarter section 16-79-16, six hundred seventy feet in length, one hundred feet wide, containing one and 53-100 acres;

West half of the southwest quarter of southwest quarter of section 16-79-16, six hundred and sixty feet in length and one hundred feet wide, containing one and 51-100 acres;

South half northeast quarter section 28-79-16, fourteen hundred and twenty feet in length, one hundred feet wide, containing three and 20-100 acres.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Poweshiek county, Iowa.

Dated at Des Moines, Iowa, April 24, 1902.

No. 2426—1902.

In the matter of the petition of the Mason City & Fort Dodge Railroad company for permission to condemn certain lands in Calhoun county, Iowa.

In the matter of the petition of the Mason City & Fort Dodge Railroad company for permission to condemn certain lands as provided by section 1998 of the code of 1897, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, in Calhoun county, state of Iowa, the Board of Railroad Commissioners of the state of Iowa do hereby certify that upon the application of the Mason City & Fort Dodge Railroad company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners the additional lands described in said application are necessary for the use of such railroad company, to-wit:

A tract of land in addition to the one hundred feet permitted by law to be taken and appropriated by said railroad company for ordinary right-of-way purposes.

That the said tract of land in addition to the said one hundred (100) feet is seventy-five (75) feet outside the one hundred (100) feet so permitted to be appropriated, and will make the entire appropriation by said railroad company from the lands hereinafter described one hundred and seventy-five (175) feet in width, except as hereinafter especially noted, as indicated on the plat hereto attached, marked "Exhibit" "A."

First.—That A. H. Denman is the owner of the west half of the northwest quarter ($\frac{1}{4}$) of section fourteen (14), in township eighty-six (86), north of range thirty-two (32), west of the 5th P. M. Iowa, and that the additional ground extends through said land, and that the applicant herein desires to take the said additional land in manner and in form as described in this petition, and set forth in the plat, and it desires that at the point where Main Street touches the said described land, as shown on the plat hereto attached, that the boundaries of the land taken by the railroad company, pursuant to this application, be so taken that the same shall conform to the plat hereto attached, and reference is made to said plat at said point to show the boundary of the land desired under this application.

Second.—That William Soy is the owner of 1.64 acres of land in the northeast corner of the northwest quarter ($\frac{1}{4}$) of the northwest quarter ($\frac{1}{4}$) of section fourteen (14), township eighty-six (86), range thirty-two (32), west of the 5th P. M. Iowa, more particularly described as follows:

The tract commencing at a stake thirty-three (33) feet south of stone in northeast corner of northwest quarter ($\frac{1}{4}$) of the northwest quarter ($\frac{1}{4}$) of section fourteen (14), township eighty-six (86), range thirty-two (32), Calhoun county, Iowa; thence south three hundred and eighty six (386) feet to the stake, thence west one hundred and seventy-five (175) feet to a stake, thence north to the east side of Main street, extended in Denman's addition three hundred and eighty-six (386) feet to south line of public road; thence east one hundred and ninety-five (195) feet to place of beginning.

That this applicant crosses through said land, as shown on the plat hereto attached, and appropriates therefrom the land as shown on said plat, and a strip of land in addition to one hundred feet of ordinary right-of-way is asked, so that

the entire land of plaintiff company at the point where it crosses through said land and tract shall be one hundred and seventy-five (175 feet).

Third.—That Samuel G. Crawford and Mary D. Crawford are the owners of the east one half ($\frac{1}{2}$) of the northwest quarter ($\frac{1}{4}$) of section fourteen, (14) township eighty-six (86), north of range thirty-two (32), west of the 5th P. M. Iowa, and that this applicant desires to extend its road through said land, and to take therefrom, for the purposes hereinbefore set forth, sufficient thereof, to make the entire width of this land so taken one hundred and seventy-five (175) feet, as shown on the plat attached hereto, and made a part hereof.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Calhoun county, Iowa.

Dated at Des Moines, Iowa, May 13, 1902.

No. 2427—1902.

In the matter of the petition of the Chicago Great Western Railway company for permission to condemn certain lands in Fayette county, Iowa.

In the matter of the petition of the Chicago Great Western Railway company for permission to condemn certain lands as provided by section 1998 of the code of 1897, as amended by section 1, chapter 70, Laws of the Twenty-eighth General Assembly, in Fayette county, state of Iowa, the Board of Railroad Commissioners of the state of Iowa do hereby certify that upon the application of the Chicago Great Western Railway company to the Board, stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of such railway company, to-wit:

A triangular piece off the northeast corner of the south eighty-four and three-tenths (84.3) feet of lots twenty-one (21) and twenty-two (22), block three, of Humphrey's addition to Oelwein, and lying northeasterly of a straight line drawn from a point in the south line of said lot twenty-two (22) distant one and five-tenths (1.5) feet west from the southeast corner thereof, extending northwesterly to a point in the north line of said block three (3), distant one hundred and thirty-seven and five-tenths (137.5) feet west from the northeast corner of said block.

All that part of lots twenty-eight (28) and twenty-nine (29) in block four (4), Humphrey's addition to Oelwein, which lies northeasterly of a straight line drawn from a point in the north line of said lot twenty-eight (28), distant one hundred and thirty (130) feet west of the northeast corner thereof southeasterly to a point in the south line of said lot twenty-nine (29), distant forty and seven-tenths (40.7) feet west of the southeast corner of said lot twenty-nine (29).

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instruction that the same be filed with the clerk of the district court of Fayette county, Iowa.

Dated at Des Moines, Iowa, July 10, 1902.

No. 2428—1902.

In the matter of the petition of the Chicago Great Western Railway company for permission to condemn lands in Marshall county, Iowa.

In the matter of the petition of the Chicago Great Western Railway company for permission to condemn certain lands as provided by section 1998 of the code of 1897, as amended by section 1, chapter 70, Laws of the Twenty-eighth General Assembly, in Marshall County, state of Iowa, the Board of Railroad Commissioners of the state of Iowa do hereby certify that upon the application of the Chicago Great Western Railway company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of such Railway company, to-wit:

A triangular piece of ground off the southeast corner of lot nine (9), in block one (1), Anson's Addition to the Town of Marshall, Marshall County, Iowa, said piece being all that part of said lot lying southeasterly of a straight line drawn from a point in the east line of said lot nine, 20 feet north of its southeast corner, thence southwesterly to a point in the south line of said lot nine distant 45 feet west of the southeast corner thereof, and containing 450 square feet.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Marshall county, Iowa.

Dated at Des Moines, Iowa, July 10, 1902.

No. 2429—1902.

In the matter of the petition of the Mason City & Fort Dodge Railroad company for permission to condemn lands in Wright county, Iowa.

In the matter of the petition of the Mason City & Fort Dodge Railroad company for permission to condemn certain lands as provided by section 1998 of the code of 1897, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, in Wright county, state of Iowa, the Board of Railroad Commissioners of the state of Iowa do hereby certify that upon the application of the Mason City & Fort Dodge Railroad company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of said railroad company, to-wit:

Beginning at a point on the east line of the northwest quarter of section two (2), township ninety-one (91), north range twenty-five (25), fifty (50) feet south of the south right of way line of the Mason City & Fort Dodge Railroad, thence west parallel to and fifty (50) south of the south right of way line, eighteen hundred (1800) feet, thence on a curve to the left 2865 feet radius (2'C) to a point on the west line of section two (2) aforesaid, fifty-four (54) feet southeasterly from, measured at right angles to, the present center line of the Mason City & Fort Dodge Railroad.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Wright county Iowa.

Dated at Des Moines, Iowa, October 21, 1902.

No. 2430—1902.

In the matter of the petition of the Minneapolis & St. Louis Railroad for permission to condemn lands in Webster county, Iowa.

In the matter of the petition of the Minneapolis & St. Louis Railroad company for permission to condemn certain lands as provided by section 1998 of the code of 1897, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, in Webster county, state of Iowa, the Board of Railroad Commissioners of the state of Iowa do hereby certify that upon the application of the Minneapolis & St. Louis Railroad company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of said railway company, to-wit:

Lot ten (10), block thirty-one (31) in Town Company's addition to the city of Fort Dodge.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Webster county, Iowa.

Dated at Des Moines, Iowa, October 22, 1902.

No. 2431—1902.

In the matter of the petition of the Mason City & Fort Dodge Railroad Company for permission to condemn lands in Carroll county, Iowa.

In the matter of the petition of the Mason City & Fort Dodge Railroad Company for permission to condemn certain lands as provided by section 1998 of the code of 1897, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, in Carroll county, state of Iowa, the Board of Railroad Commissioners of the state of Iowa do hereby certify that upon the application of the Mason City & Fort Dodge Railroad company to the Board, stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of said railroad company, to wit:

Lot nine (9) in block eighteen (18), in the city of Carroll, Iowa; also lot three (3) in block eighteen (18), in the city of Carroll, Iowa.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Carroll county, Iowa.

Dated at Des Moines, Iowa, November 18, 1902.

No. 2432—1902.

In the matter of the petition of the Iowa & St. Louis Railway company for permission to condemn lands in Appanoose county, Iowa.

In the matter of the petition of the Iowa & St. Louis Railway company for permission to condemn certain lands as provided by section 1998 of the code of 1897, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, in Appanoose county, state of Iowa, the Board of Railroad Commissioners of the state of Iowa do hereby certify that upon the application of the Iowa & St. Louis Railway company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners the additional lands described in said application are necessary for the use of said railway company, to-wit:

Beginning at a point in the northeast quarter of the southwest quarter of section twenty-five (25), township sixty-eight (68), range seventeen (17), Appanoose county, Iowa, where the south boundary line of the right of way of the Keokuk & Western Railway company, now owned by the Chicago, Burlington & Quincy Railway company, intersects with the north boundary line of the public highway, running through said above described estate; thence in a northwesterly direction along the south boundary line of the right of way of the said Chicago, Burlington & Quincy Railway company until the same intersects with the north boundary line on the right of way of the Iowa & St. Louis Railway company; thence in a southeasterly direction along the north and east boundary line of the right of way of the Iowa & St. Louis Railway company to a point where the same intersects with the north boundary line of the public highway above mentioned; thence along said north boundary line of said public highway to the place of beginning.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Appanoose county, Iowa.

Dated at Des Moines, Iowa, November 21, 1902.

No. 2433—1902.

INTERLOCKER AT LAURENS.

To all whom it may concern:

Know YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Gowrie & Northwestern Railway company with the tracks of the Chicago & North-Western Railway company, at or near Laurens station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of

train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 4th day of January, 1901.

INTERLOCKER AT GLADSBROOK.

No. 2434—1902.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Chicago & North-Western Railway company with the tracks of the Chicago Great Western Railway company, at or near Gladbrook station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 18th day of December, 1901.

No. 2435—1902.

INTERLOCKER AT GREEN ISLAND.

To all whom it may concern

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Chicago, Milwaukee & St. Paul Railway company with the tracks of the Chicago, Milwaukee & St. Paul Railway company, at or near Green Island station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purpose of such device.

NOW THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this commission; subject however, to the following conditions, to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its part, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the commission; and in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 20th day of December 1901.

No. 2436—1902.

INTERLOCKER AT MASON CITY.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Chicago & North Western Railway company with the tracks of the Mason City & Ft. Dodge Railway company, at or near Mason City station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 21st day of January, 1902.

No. 2437—1902.

INTERLOCKER AT SARGENT'S BLUFFS.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Chicago & North-Western Railway company with the tracks of the Chicago, Milwaukee & St. Paul Railway company, at or near Sargent's Bluffs station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 27th day of February, 1902.

No. 2438—1902.

INTERLOCKER AT MARSHALLTOWN.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Chicago Great Western Railway company with the tracks of the Chicago & North-Western Railway company, at or near Marshalltown station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 14th day of March, 1902.

No. 2439—1902

INTERLOCKER AT MORAVIA.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Wabash Railroad company with the tracks of the Chicago, Milwaukee & St. Paul Railway company, at or near Moravia station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above mentioned railroad companies, and each of them, to run said crossing with-

out stopping, until the further order of this Commission; subject, however, to the following conditions, to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 20th day of March, 1902.

No. 2440—1902.

INTERLOCKER AT MARSHALLTOWN.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Chicago & North-Western Railway company, and the Chicago Great Western Railway company with the tracks of the Iowa Central Railway company, at or near Marshalltown station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 23rd day of May 1902.

No. 2441—1902.

INTERLOCKER AT WEBB.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Gowrie & Northwestern Railway company with the tracks of the Chicago, Milwaukee & St. Paul Railway company, at or near Webb station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall

authorize the above mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 25th day of June, 1902.

No. 2292—1901.

INTERLOCKER AT GREENVILLE.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Gowrie & Northwestern Railway company with the tracks of the Minneapolis & St. Louis Railway company, at or near Greenville station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 25th day of June, 1902.

No. 2442—1902.

INTERLOCKER AT HAMPTON.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Chicago Great Western Railway company with the tracks of the Iowa Central Railway company, at or near Hampton station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device.

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall

authorize the above mentioned railroad companies, and each of them, to run such crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 17th day of September, 1902.

No. 2448—1902.

INTERLOCKER AT CONE.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Chicago, Rock Island & Pacific Railway company with the tracks of the Chicago, Milwaukee & St. Paul Railway company, at or near Cone station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the state of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to-wit:

First.—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second.—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third.—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the state of Iowa has caused these presents to be signed by its Chairman and attested by its secretary, this 8th day of October 1902.

No. 2444-1902.

IN THE MATTER OF AMENDMENT No. 3 TO IOWA CLASSIFICATION
No. 12.

In this matter notice was issued on April 7, 1902, as follows:

STATE OF IOWA
BOARD OF RAILROAD COMMISSIONERS. }

NOTICE OF CHANGE AND REVISION OF RAILROAD COMMISSIONERS' CLASSIFICATION.

To whom it may concern:

Notice is hereby given that in pursuance of law the Board of Railroad Commissioners of the state of Iowa will on Tuesday, April 22, 1902, at 10 o'clock A. M., meet at its office in Des Moines, Iowa, for the purpose of making such changes or revisions in its classification of freights as it may determine just and reasonable, and any and all persons who may be interested therein are invited and requested to appear before the Board on that day.

THE BOARD OF RAILROAD COMMISSIONERS.

BY DWIGHT N. LEWIS,
Secretary.

Des Moines, Iowa, April 7, 1902.

The following changes, among others, have been asked for:

<i>Butter</i> in barrels with cloth tops, when shipped between October 1st and April 1st.....	L. C. L. 2
<i>Cooberage.</i> Barrels, casks, tierces and kegs, empty, min. wt. 7,000 lbs	C. L. 4
NOTE—Aggregate charge should not exceed that which would accrue by the use of Class D rates, min. wt. 20,000 lbs.	
<i>Cucumbers</i> in boxes, barrels or crated, or in baskets or barrels with tight, slatted or cloth tops.....	L. C. L. 4
<i>Feed</i> , including gluten meal N. O. S.....	C. L. Corn Tariff rates.
<i>Glucose Refuse</i> , N. O. S.....	C. L. E
<i>Ladders</i> over 20 ft. and not exceeding 30 ft., etc., instead of "over 18 ft. and not exceeding 30 ft." etc.	
<i>Refrigerators</i> , min. wt. 16,000 lbs.....	C. L. A
<i>Sheep.</i> Double deck cars, min. wt. C. L. 185 per cent of single deck cars	
<i>Soap.</i> Common Laundry.....	L. C. L. 5
<i>Stone</i> , crushed, gravel, cinders, burnt earth, etc., for roadmaking purposes, C. L. Same as soft coal (slack)	
<i>Tallow</i> , in barrels with cloth tops or without tops	L. C. L. 4
<i>Tire Setter.</i> (Hand power).....	L. C. L. 4
<i>Vehicles.</i> (Surreys, spring wagons, farm wagons, carriages, park wagons, etc.,) K. D. boxed or crated.....	L. C. L. 1

Subsequently to the issue of the foregoing notice, Messrs. Chittenden & Eastman, of Burlington, and L. Harbach, of Des Moines, asked that minimum weight on furniture be made 12,000 pounds instead of 16,000 pounds, as per Iowa Classification No. 12.

On date named in the notice, the Board met at its office and called up subjects as they appeared in the notice.

It was put in evidence by the Iowa Pure Butter Company, of Keokuk, Iowa, and Baker Bros., of Ottumwa, Iowa, that, whereas there had formerly been a

second class rate on butter in barrels with cloth tops when shipped between October 15th and April 15th following, the rate was now double first. Representatives of the railway companies present made some objection to the low rating as requested and stated that they preferred that no provision should be made for shipping butter in barrels with cloth tops.

In the matter of rate on barrels as asked for, no objection was made on the part of the railway companies.

On the subject of cucumbers it was shown that to clear up the classification some change was necessary to which the railway companies made no objection.

On the subject of feed N. O. S., including gluten meal and glucose refuse N. O. S., it was noted that the request for ruling came from the Iowa Central Railway company and that no request or any kind of complaint had been made by any shipper.

On the subject of ladders, the correction to be made in the reading of the length of ladders was not objected to by the railway companies.

The third class car load rate on refrigerators was objected to by the Herrick Refrigerator Cold Storage Company, of Waterloo, Iowa, who asked that the old rate of Class A be restored. To this some objections were made by representatives of the railway companies who were present, who asked that the third class be retained with a less minimum.

The question of the proper rating to apply on sheep when shipped in double deck cars arose on an inquiry received from the general freight department of the C., R. I. & P. Ry. Co. There was no shipper present and the representatives of the railway companies stated there was no demand in Iowa for double decked sheep cars for local traffic.

The Iowa Soap Company, of Burlington, Iowa, had complained that common laundry soap, L. C. L., was fifth class in Illinois while only fourth class in Iowa. Upon investigation it was found that fourth class rates in Iowa are considerably lower than fifth class rates in Illinois.

Mr. C. L. Percival, of Des Moines, Iowa, requested that he be permitted to ship tallow in barrels with cloth tops, or without tops, at fourth class in L. C. L., as formerly, instead of third class. To this objection was made by the railway companies that tallow was not a proper commodity to be shipped in open packages on account of odor and liability to leakage.

The Standard Tire Setter Company, of Keokuk, Iowa, requested that their tire setter, hand power, be given rating of fourth class, L. C. L., as per Western Classification. To this no objection was made by the railway companies.

Messrs. Keys Brothers, Council Bluffs; Pioneer Implement Company, Council Bluffs; Henry H. Van Brunt, Council Bluffs; David Bradley & Co., Council Bluffs; Peru Plow & Implement Co., Council Bluffs; Farrington & Taylor, Iowa Falls; Kingman-Galbraith Implement Co., Des Moines, and D. M. Grove, secretary and treasurer of the Iowa Implement Dealers Association, Nevada, Iowa, had considerable correspondence with the board relative to a reduction in the rates on surreys, democrat spring wagons, park wagons, etc., as to whether these vehicles, when shipped K. D., boxed or crated, should not take first class rate instead of one and one-half times first class rate, the same as applies to buggies and road carts. The representatives of the railway companies present made objections, but it was shown that in previous Iowa classification the first class rate applied and that the Commissioners had no intention of raising the rate in the new Iowa classification.

The question of the proper rate to be applied to all kinds of crushed stone, gravel, cinders and burnt earth to be used for road-making purposes, is one that has been before the Board for some time. The matter was originally brought to the attention of the Commissioners through a committee appointed by the state convention of county supervisors. This committee asked that a soft coal slack rate be applied to the articles named above when same were to be used for road-making. The Board had a conference with the committee and representatives of the railway companies some time ago but such conference was not productive of any satisfactory results. At the hearing on April 22d, Mr. H. J. Wulff, of Dixon, Iowa, chairman of the committee referred to, presented the wishes of the supervisors as outlined above. The representatives of the railway companies present objected strongly to such a rate being made in Iowa, not only because the rate would be extremely low, but because of the fact that contractors and other private interests would take advantage of the reduced rate, and that in neighboring states where the rate on the same commodities is much higher, comparisons would be made to the disadvantage of the railway companies.

There were present representing the implement and vehicle dealers, Messrs. F. H. Keys, E. C. Merriam and F. P. Davis, of Council Bluffs, and Mr. J. F. Cratzer, of Des Moines; the tallow manufacturers by Mr. C. L. Percival, Des Moines, and the furniture interests by L. Harbach, of Des Moines. The railway companies were represented as follows: The C. & N. W. Ry. Co. by Messrs. L. F. Berry, general agent, Des Moines, and Mr. E. P. Eyman, assistant general freight agent. Mr. Eyman also stated that he had authority to speak for the Illinois Central Ry. Co. The B., C. R. & N. Ry. Co. was represented by Mr. A. B. Albrecht, assistant general freight agent; the C., M. & St. P. Ry. Co. by Mr. R. M. Calkins, assistant general freight agent; the C., R. I. & P. Ry. Co. by Mr. C. H. Caswell, division freight agent; the C., B. & Q. Ry. Co. by Messrs. J. M. Bechtel, division freight agent, and R. D. Belding, commercial agent; the Wabash Ry. Co. by Mr. William Clapper.

The Board took the matters presented to it under consideration, all members being present, and unanimously took the following action:

Subject of feed, N. O. S., including gluten meal and glucose refuse, N. O. S., to be passed until the next classification hearing in order that more information might be obtained with reference to the character of the commodity; that action on the matter of minimum weight on sheep when shipped in double deck cars, be indefinitely postponed; that the fifth class on common laundry soap be not granted.

With reference to butter shipments, the Board decided that butter when shipped in barrels with cloth tops, the tops securely fastened under top hoop, shipped between October 15th and April 15th following, should take second class rate.

On the subject of barrels, that the following note should be inserted under barrels, casks, tierces and kegs, empty, minimum weight 7,000, car loads, 4.

NOTE.—Aggregate charge should not exceed that which would accrue by the use of class D rates, minimum weight 20,000 pounds.

That the first class L. C. L. rating on cucumbers on page 110, item 19 of the classification should be eliminated, and that instead of item 29½ on page 110, following, should be put in:

Cucumbers in boxes, bags, barrels, or crates, or in baskets or barrels with tight, slatted or cloth tops, L. C. L. 4.

The Commissioners ordered the corrections made with reference to ladders, as noted in the foregoing statement.

On the subject of refrigerators, the Commissioners ordered that C. L., class A, with a minimum weight of 16,000 pounds, should apply.

With reference to tallow, when shipped in barrels with cloth tops or without tops, the Board ordered a less than car load rate of fourth class be made to apply when this commodity was shipped between October 15th and April 15th following.

Tire setters, hand power, were ordered given a fourth class rating, L. C. L.

In the matter of stone, gravel, cinders and burnt earth for road making purposes, the Commissioners made the following ruling:

"Stone (all kinds) crushed, gravel, cinders or burnt earth, when consigned to public officials charged with the improvement of public highways and to be used only by such officials for the improvement and betterment of such highways, in car loads, soft coal (slack) rates."

In the matter of vehicles the Board ordered that such notation be made in amendment No. 3 as should place surreys, democrat spring wagons and park wagons, when shipped K. D., boxed or crated, in first class, L. C. L.

In the matter of minimum weight on furniture the new ruling as ordered by the board is as follows:

Furniture (new) and furniture frames, straight or mixed car loads, including all straight or mixed car loads of furniture for which specific rating is not provided, 3, min. wt, 12,000 pounds.

NOTE—The above minimum to apply on 36 ft. car inside measurement, 3 per cent per foot to be added for each foot in excess of 36 feet, and 3 per cent per foot to be deducted for each less than 36 feet, with a minimum of 91 per cent, all percentage to be based on the inside dimensions. In applying premium and deduction charges, fractions of a foot less than six inches to be disregarded.

The Commissioners also ordered that the changes noted above, together with the changes made by amendments Nos. 1 and 2, not in conflict therewith, be printed together, to be known as Amendment No. 3, and in accordance therewith the following was prepared, notice published as required by law and all railway companies furnished with copies of the amendment:

BOARD OF RAILROAD COMMISSIONERS, STATE OF IOWA.

AMENDMENT No. 3, TO IOWA CLASSIFICATION No. 12.

(Superseding and including Amendments Nos. 1 and 2)

DATED APRIL 22, 1902.

EFFECTIVE MAY 10, 1902.

Page.	Item.	ARTICLES.	L. C. L.	C. L.
13	3	Blackboards, Slate or Wooden and School Drawing Boards without legs, boxed or crated		
18	42	Carriers, New, Empty: Banana Crates:		4
	43	S. U.	D 1	
	44	K. D. (hoops, slats and burlap bagging)	3	4
	45	Barrels, Oil, Iron, not less than 75 lbs. each, Min. C. L. wt 25,000 lbs.	1	D
	46	Bicycle Crates, K. D.	1	
	47	Bottle Carriers (boxes with wooden partitions)	4	
	48	Breeding Crates, K. D.	3	5
	49	Butter Carriers (glass jars and tops)	1	
	50	Butter Carriers (glass packed one each in galvanized iron pails)	1	
	51	Can Racks, crated or in bundles, no finished surface exposed.	2	
	52	Carboys, min. C. L. wt. 10,000 lbs.	4	8
19	5 1/2	Carriers, Empty, returned, etc., etc., Barrels, N. O. S.	4	
21	50	Oil Cans.	4	Corn tariff rates.
	51	Oil Cans Meal.	4	
26	17	Cooperage (barrels, etc.)		
		NOTE—Aggregate charge should not exceed that which would accrue by the use of Class D rates, min. weight 20,000 pounds.		
28	5 1/2	Butter, in barrels with cloth tops, securely fastened under top hoop, shipped between October 15th and April 15th following	2	
29	15	Vats, Cream or Cheese:		3
	16	S. U.	D 1	Min. wt. 12,000 lbs.
	17	Legs and detachable parts taken off, crated	1	
33	43	Fencing: Combination wire and wood in rolls.	4	
37	41	Furniture (new), and furniture frames, straight or mixed car loads, including all straight or mixed car loads of furniture for which specific rating is not provided.		3
		NOTE—The above minimum weight is applicable to 36 ft. cars, inside measurement, 3 per cent of this minimum weight to be added for each foot in excess of 36 ft., and 3 per cent per foot to be deducted for each foot less than 36 ft., with a minimum of 91 per cent, all percentages to be based on inside dimensions. In applying premium and deduction charges, fractions of a foot less than six inches to be disregarded.		Min. wt. 12,000 lbs.
38	5	Refrigerators, with or without beer-pump attachment inside, min. wt. 10,000 lbs.		A 4
43	15	Poultry:		Min. wt. 20,000 lbs.
	16	Alive in coops, P. P. or guaranteed.	1	
		No allowance for feed or water		4
45	7	Glass covers, for barrels and pails, and glass cracker box covers, in boxes, barrels or crates.	2	Min. wt. 24,000 lbs.
56	35	Ladders: Change 18 feet to 20 feet		
62	25	House Trimmings, above enumerated (except Blinds, Doors and Sash, Turned Columns, and Doors, Screen and Window Frames S. U.) when made of other wood than Black Walnut, Cherry, Holly or Mahogany.	4	B
		Blinds and unglazed Doors:		Min. wt. 20,000 lbs.
66		Common Pine, Redwood, Cypress, Poplar, Hard Pine or Oak	4	

AMENDMENT No. 3—CONTINUED.

Page.	Item.	ARTICLES.	L. C. L.	O. L.
63	2½	Blinds and unglazed Sash and doors, other than Common Pine, Redwood, Cypress, Black Walnut, Cherry, Mahogany or Tin covered.....	4	
63	17	Sash, made of Common Pine, Redwood or Cypress, glazed with Common Window Glass.....	4	
65	26	Bran Dusters:		
	27	Crated	D 1	3
	28	Boxed	1½	Min. wt. 12,000
	29	K. D. boxed or crated	1	lbs.
68	35	Middlings Purifiers and Combined Purifiers and Flour Graders:		
	36	S. U.	3 t 1	3
	37	Boxed	D 1	Min. wt. 12,000
	38	K. D. (hoods and pulleys detached) boxed or crated.	1	lbs.
71	25½	Tire Setters, hand power.....	4	
82	7½	Head Cheese, boxed or barreled.....	8	
82	36	Tallow:		
		NOTE—When shipped between October 15th and April 15th following	4	
85	51	Stone (all kinds), crushed, Gravel, Cinders or Burnt Earth, when consigned to public officials charged with the improvement of public highways, and to be used only by such officials for the improvement and betterment of such highways, in Carloads, Soft Coal (slack) rates.		
95	40	Flax, Wild Mustard or Kale	4	Flax seed tariff rates
96	2	Shoddy, etc., etc.		3
				Min. wt. 12,000
98	14	Sporting Goods, Toys, etc., etc., N. O. S., (<i>Hobby Horses and Shoo Flies</i>)	D 1	lbs.
98	21	Merry-Go-Rounds (<i>and bracketed articles</i>)		3
				Min. wt. 15,000
108	58-59	Trunk Boxes, etc., etc.		lbs.
				3
				Min. wt. 12,000
				lbs.
110	19	Cucumbers—No L. C. L. rating.		
110	29½	Cucumbers, in boxes, bags, barrels or crates, or in baskets or barrels with tight, slatted or cloth tops.	4	C
118	6	Carts (road): Include Surreys and Park wagons.		

SCHEDULE OF REASONABLE MAXIMUM RATES.

Page III. The Chicago, Ft. Madison & Des Moines Railway, now being a branch of the Chicago, Burlington & Quincy Railroad company, should not appear in Classification of Railroads.

The Winona & Western and the Mason City & Ft. Dodge Railroads, now being operated as a part of the Chicago Great Western Railway system, should not appear in Classification of Railroads.

Page V. Lumber Rate for 170 miles should be 7.8c.

By order of the Board of Railroad Commissioners of the State of Iowa.

DWIGHT N. LEWIS,

Des Moines, Iowa, April 22, 1902.

Secretary.

The following notice was published as required by law in the *Iowa State Register* and *Des Moines Daily Capital*:

NOTICE OF CHANGE AND REVISION IN IOWA FREIGHT CLASSIFICATION.

To Whom it May Concern:

Notice is hereby given that the Board of Railroad Commissioners of the state of Iowa has revised its classification of freights, said revision to take effect May 10, 1902, and a copy of the same may be had by applying to the said Board at its office in Des Moines, Iowa.

By order of the Board of Railroad Commissioners.

DWIGHT N. LEWIS,
Secretary.

Des Moines, Iowa, April 22, 1902.

Des Moines, Iowa, May 1, 1902.

CASES CLOSED BY CORRESPONDENCE.

CASES CLOSED BY CORRESPONDENCE.

No. 2414-1901.

E. H. PARISH, CAMBRIDGE,

v.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Site for coal house.

Complaint filed October 19, 1901.

The complainant stated that he was very anxious to obtain a location on side track at Cambridge for the erection of a coal house. He stated that he had made application on September 16th and again on October 1st, but he could get no response to his request.

The case was brought to the attention of the railway company and on November 7th, the complainant wrote the Board that he had been granted a location for his coal house.

Des Moines, Iowa, November 29, 1901.

No. 2445-1902.

In the matter of condition of road bed and track of the Omaha & St. Louis Railway, now a part of the Wabash system.

On December 10th the Commissioners called the attention of the general management of the Wabash Railroad company to the condition of the Omaha & St. Louis Railway and asked for information with reference to its operation, etc.

Replying to this inquiry Mr. H. L. Magee, general superintendent, under date of December 11, 1901, wrote the Board as follows:

I have your favor of the 10th inst., advising that complaints have reached the Board of Railroad Commissioners as to the condition of the road bed of the Omaha & St. Louis Railroad, and that the Board understands that it is now owned and operated by the Wabash Railroad company.

I will state that the Wabash purchased and took full control of the Omaha & St. Louis property on November 3d, and I will give you, for the information of the Board, an outline of the condition of track of the entire Omaha & St. Louis road, of which there are 144 miles.

When we took charge we found the cross ties in very good condition and fifty miles of seventy five pound rail had been laid in the past year or two, leaving ninety-four miles of fifty-six and fifty-nine pound rail, and not in the best of condition for the reason that the rail, or some of it, has been in service for at least fifteen years.

As soon as we took charge of the road we commenced at once to improve the track, and we have distributed up to the present time forty-three miles of new eighty-pound rail and have two gangs putting in the track, laying same at the rate of about one mile per day, and we have, at the present time, about twenty-five miles laid.

We expect to receive next week thirty-two additional miles of new eighty-pound rail which will all go to the Omaha & St. Louis, making seventy-five miles of eighty-pound rail since we have

taken charge of the line, and, adding the fifty miles already down, will make 125 miles of seventy-five and eighty-pound rail. This will take out all the old rail in Iowa.

We have also arranged and are now setting up crushers at a point near Gallatin, Missouri, to crush 800,000 yards of broken stone for ballast. This, of course, will take at least twelve months, or possibly two summers, to get the Omaha & St. Louis track in Iowa all ballasted with crushed rock. We expect to put that part of the line in first-class condition just as fast as the work can be performed. Of course, the line at the present time is not in as good condition as we would wish, and is not satisfactory to ourselves, inasmuch as we took charge little over a month ago, but in the course of another thirty days, or possibly sixty days, we will have nearly all the entire line in Iowa relaid with good eighty-pound steel rail.

At any time the Board, or any member of same, desires to pass over the line we will arrange to have the superintendent, Mr. J. S. Goodrich, at Moberly, Missouri, and other division officers, accompany the party.

Des Moines, Iowa, November 15, 1902.

No. 2446—1902.

GEO. E. THURMAN, ANITA,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Axle broken in transit.*

Complaint filed February 18, 1901.

The title of this case indicates its character. The railway company disclaim being responsible and having declined to make any settlement for the alleged damage, the Commissioners were estopped from taking any further action, this being a private claim.

Des Moines, Iowa, November 15, 1902.

No. 2447—1902.

A. F. WALKER, ET AL, WOODBURN,

v.

CHICAGO, BURLINGTON & QUINCY
RAILWAY COMPANY.

} *Train service.*

Complaint filed March 13, 1901.

The complaint in this case was to the effect that proper train service was not afforded to that community by the respondent railway company. Complaint was taken up with the railway company and it was shown by the company that no discrimination was practiced against Woodburn. The complainants, upon being advised of the explanation given by the railway company, made no further statements to the Board.

Des Moines, Iowa, November 15, 1902.

No. 2448—1902.

CITIZENS OF LEHIGH

v.

MASON CITY & FT. DODGE RAILWAY
COMPANY.

} *Train Service.*

Complaint filed March 23, 1901.

This was a petition from the citizens of Lehigh and vicinity asking that certain train service be restored to better accommodate that community. The railway company stated that the business was too light to warrant the running of more trains, but that the ownership of the road would soon change hands when conditions would probably be so changed that the citizens of Lehigh would be better accommodated.

Since the Mason City and Ft. Dodge railway has been operated by the Chicago Great Western Railway company no complaints have been made to this Board concerning trains afforded the town of Lehigh.

Des Moines, Iowa, November 15, 1902.

No. 2449—1902.

In the matter of the condition of the Illinois Central depot at Waverly, Iowa.

On April 16, 1901, the Board addressed a letter to the officials of the Illinois Central Railway company calling their attention to the condition of the depot at Waverly, Iowa, and suggesting that repairs be made at once; also that the station be kept in a cleanly condition. On May 29th, letter was addressed the Board by Vice-President J. T. Harahan, stating that the matters complained of would be attended to at once.

Des Moines, Iowa, November 15, 1902.

No. 2450—1902.

F. G. WICKERSHAM, CAPRON,

v.

CHICAGO GREAT WESTERN RAILWAY CO.

} *Highway crossing.*

Complaint filed May 11th, 1901.

Complaint in this case was made by the road supervisor of Washington township, Marshall county, who stated that a crossing provided by the respondent railway company where said railway crossed the north branch of Deer Creek, had only about an eight feet roadway and that the grade of the same was four feet in twenty. He further stated that the crossing was a very dangerous one and very difficult to move produce over.

The complaint was presented to the company and general manager Stickney advised the Board that the same would have attention at once. No further complaint has been made with reference to the condition of this crossing.

Des Moines, Iowa, November 15, 1902.

No. 2451—1902.

JAMES BUTT, KNOWLTON,

v.

Drainage.

CHICAGO GREAT WESTERN RAILWAY CO. }

Complaint filed May 20th, 1902.

The complainant in this matter stated that the railway company had changed a certain water course so that water was backed or turned on to his land damaging him, etc.

The railway company stated to the Board that the complaint would receive prompt attention and remedy afforded. No further complaint has been made to the Board.

Des Moines, Iowa, November 15, 1902.

No. 2452-1902.

CITY OF STORM LAKE,

v.

Street crossing.

MINNEAPOLIS & ST. LOUIS RAILWAY COM-
PANY. }

Complaint filed May 21, 1902.

Complaint in this case was as follows:

COMPLAINT.

By direction and resolution of the city council of the city of Storm Lake, Iowa, I desire to call the attention of the Board of Railroad Commissioners to the following complaint:

That in the latter part of the year 1899, the Minneapolis & St. Louis Railroad company constructed its track and road bed into the city of Storm Lake, Iowa, from the north and in so constructing its track it crossed with its main track and three of its side tracks a certain public highway and street of said city which had been established and opened and used for many years prior thereto and is known as the "Toohey" road and Milwaukee Avenue, the same being located within the city limits of said city and on the north side of blocks 61, 62, 63 and 64 and is one of the principal streets leading into the city, and is convenient and necessary for the accomodation of the public.

Ever since the construction of said tracks at said place said company has continued to use said street and to operate their trains thereon, and are now so using and occupying said street, and in the erection and construction of said road bed, the said company lowered said highway and have failed and neglected to put the same in a passable condition, or to construct any crossing whatever at said point.

On about the 17th day of April, 1901, after previous requests to said company, I caused written notice to be served on said railroad company, requiring them to put said crossing in a safe and proper condition for public travel and although so notified said railroad company still refuses and neglects to put said crossing in.

Whereupon the city council of said city of Storm Lake, have by resolution, instructed me to proceed in the matter, and I therefore ask your honorable body to take such action as may be proper and expedient in the premises and order said crossing put in at as early a date as possible.

J. E. BULAND,
City Solicitor.

The company claimed that there was no street at the point where the city desired the crossing and therefore the Board had no jurisdiction. Also that there was a case pending in the supreme court of the state involving the existence of such street, etc.

Thereupon the Commissioners addressed the city solicitor of Storm Lake asking for further information. Mr. J. E. Buland, city solicitor replied:

"The question of a highway in the case pending, is only a collateral one and will not necessarily be decided in said action, in other words, the question while it was raised in that case in a collateral way only, was not necessary or important to that case whether there was a highway at that point or not. Again, the city of Storm Lake was not a party to said action in any manner and the decision in the case would not bind the city in any way, even though it were an important question in said case.

"I wish you would call the attention of the Commissioners to that matter and advise them of the importance of an early decision to our city. The matter of proving the establishment of a highway at the point in question would be a great deal easier proven here than at Webster City away from our records, as was done in the case pending in the supreme court "

Answering further, the Railway company, by its general attorney, Albert E. Clarke, wrote the Board, under date of December 6th, as follows:

"Your favor of November 1st, addressed to Mr. L. F. Day, vice-president, relative to the request of the city attorney of Storm Lake that your Board take some action with reference to their complaint against our company for closing 'Milwaukee Avenue' in that city has been handed me for reply.

"This is the first notice we have ever had of the existence of 'Milwaukee Avenue.' During the litigation between this company and the Chicago, Milwaukee & St. Paul company, over the crossing of our railroad yard, it was claimed by the Milwaukee company that a road had been laid out by the county supervisors along the north line of the town. It was not spoken of as Milwaukee Avenue, but was claimed to be known as the 'Toohey Road.' The alleged existence of a highway at this point was made one of the prominent features of the litigation by the Milwaukee company to justify its crossing of our yard. In the case referred to we denied the existence of any such highway, and that is one of the questions involved in that case. How important a question it may be, or whether or not it will be necessarily passed upon by the supreme court I do not know. The fact remains, however, that this company positively denies that there is, or ever has been, a legal highway at this place; and an examination of the paper book in the case now pending in the supreme court will satisfy you that this question is squarely disputed and is in litigation in that suit. I think I am right in assuming that the Board of Commissioners will not attempt to open a highway until it is first known that a highway exists; and as long as we are disputing in court the fact that there is or ever has been such a highway, the Railroad Commission will hardly care to assume the responsibility for deciding a judicial question, which can only be determined by a court.

Ever since the litigation with the Milwaukee commenced that company has been active in inducing the street commission, and other officials of the city, to serve notice upon us to open the highway. If we believed that there was a legal highway at that point we would open it, without any request from anybody, but as we positively deny that there is or ever has been such a highway, we cannot consent to put in the crossing until it has first been decided by a court of competent jurisdiction that there is such a road in existence. While Mr. Buland, the city solicitor, may be able to determine how the opinion of the supreme court will affect the question, I confess that I have not sufficient foresight to assume to do so. As I have already stated, the supreme court may or may not consider that question to be an important one in the case. The Milwaukee company made it a prominent feature of the litigation, evidently believing it to be a question which ought to be, and would be, decided by the court. But leaving that entirely out of the question and assuming that it had never been referred to in the present litigation, this company now says, as it has always said, that there is not and never has been a highway at this point. If the city of Storm Lake thinks there is a highway at that point let it bring an action to compel us to open it and not endeavor to throw the burden of litigation upon the Commission. If there is a city highway or a county highway, the city of Storm Lake or the county of Buena Vista has a direct and speedy remedy to compel us to open it. In any event it must first be determined that there is a highway before we can be compelled to open it, and the court is the only tribunal which can determine this primary question. With all due respect to Mr. Buland, he seems to be making himself ridiculous in asking the Railroad and Warehouse Commission to assume jurisdiction of judicial questions and adjudicate the fact of the existence, or non-existence, of a legal highway at a point where its existence is disputed.

I mail you today a copy of the paper book in the case now pending in the supreme court. You will find by reference thereto that the existence of this highway is squarely put in issue. I will not assume at this time, to call your attention to all the evidence on that point, but will refer to pages 244 to 250 inclusive, which contains a part of the evidence offered by the Milwaukee company to prove the existence of a highway. You will also find some testimony upon the point given by Edgar E. Mack at pages 155, 156 and 157; testimony by Mr. Estep at page 46; by Mr. Lagdon, defendant's witness, at page 247; by Mr. Dunbar at pages 305 to 307, etc. We made two points; first, that the highway had never been legally laid out; and, second, that it had never been opened for travel. I would send you a copy of my brief if I had one, but they are entirely exhausted; but I will ask you to look at my brief (appellant's brief) in the case, which is on file in the office of the clerk of the supreme court, commencing at page 159, where I discuss the proposition "there is no highway at this point." This will show you that the question is fairly in litigation and also advise you of the grounds upon which we deny the existence of the highway. In any event we do deny it and expect to resist in court any attempt to open it.

"With this perhaps unnecessarily long explanation I have no doubt you will be satisfied that it is not a case with which the Commission will care to deal, until the court has first established the fact that there is a legal highway in existence to be opened. If that fact is established by the court the highway will be opened without any objection on the part of this company.

Yours truly,

ALBERT E. CLARKE,
General Attorney

Some further correspondence followed, the city contending that the Board should take action, the railway company contending that the case was outside the jurisdiction of the Board on account of the disputed proposition that there was no road or street in existence at the point where crossing was desired.

The Commissioners addressed letter to City Solicitor Buland on April 1, 1902, as follows:

"As you were advised on March 20th, the Board took up the matter of the street crossing at Storm Lake with the Minneapolis & St. Louis Railway Company, in a somewhat lengthy communication and sought to induce them to grant your request. However, this Board is in receipt of a letter sent by Albert E. Clarke, general attorney of the Minneapolis & St. Louis Railway Company, a copy of which is sent herewith.

"The Board has nothing whatever before it showing beyond a doubt that there is a highway or street in existence at the point where you desire the crossing. That question was not determined in the case recently decided by the supreme court, and referred to in yours of February 5th, the supreme court specifically stating in that opinion that it was not necessary to pass upon that issue.

"If there is no question but that there is a street regularly established, then your city council has full power to act; and the Board of Railroad Commissioners could not order the railway company to construct and maintain a crossing where no street or highway exists.

"Your county records should show beyond any question whether any highway or street exists at the point where you desire the railway company to construct a crossing; and if you will send to this Board a copy of the records indicating this fact, the Commissioners will be pleased to take such further action as may be found within the scope of their authority.

"The Commissioners await your early answer."

In response to that letter, affidavits were filed as follows:

STORM LAKE, IOWA, MAY 31, 1902.

Dwight N. Lewis, Secretary, Des Moines, Iowa:

DEAR SIR:—I enclose herewith a certified copy of records in auditor's office in relation to the crossing matter which I have vs. the Minneapolis & St. Louis Railroad company at Storm Lake, also two affidavits which I trust will be sufficient to show that there has been maintained what at least the public supposed was a public highway until they were informed by Mr. Clarke that they were mistaken.

Please set this matter for an early hearing, as I see the supreme court has overruled the petition for a rehearing of the railroad crossing case between the Minneapolis & St. Louis Railroad and the Chicago, Milwaukee & St. Paul Railway.

Hoping to hear from you soon. I am,

Yours very truly,

J. E. BULAND,
City Solicitor.

TOOHEY ROAD.

"Be it remembered that on this 15th day of May came Patrick Toohey with a petition signed by himself and others asking that a commission be appointed to view, and if found expedient, to locate a county road to be called the Toohey road, described as follows, to-wit: Commencing at the southwest corner of section 33, in township 90, range 36 west of the 5th P. M., and running thence north on section lines to the northwest corner of section number four in same township and range, thence west on section lines and township lines to the north quarter post of section 3, township 90, range 37, and also one mile on the north line of section 23, township 90, range 36, and good and sufficient bond having been given, O. W. Griffith was appointed a commissioner to view the same, and the 27th day of May was set to commence the examination, and on the 29th day of May, 1874, the commissioner reported in favor of the establishment of the road on the above described route, and on the 2d day of July a writ was issued as the law provides, made returnable

on the 8th day of September, 1874. Now on this 8th day of September, 1874, it appearing that due notice was given, and no claims for damages having been filed, or objections made, the road is hereby declared established along the above described route.

"W. B. FARRAR,

"Auditor."

I certify the above to be a true and correct copy of page 73 of road record No. "O" of Buena Vista county, Iowa, establishing the above described road, on file in my office.

J. H. LA GRANGE,

County Auditor.

STATE OF IOWA, }
BUENA VISTA COUNTY. }

I, Michael Toohey, being first duly sworn on oath say, that I have been a resident of Buena Vista county, Iowa, for the thirty-two years last past and am still a resident thereof; that I am personally acquainted with the facts concerning the laying out, establishing and use of the road known as the "Toohey" road which leads into Storm Lake from the east; that as a resident of said county I used and traveled over said road for the last thirty years without objection or protest from any person whatsoever; that I know of my own personal knowledge that said road had been kept, maintained and used at the point where the tracks and switches of the Minneapolis & St. Louis railroad cross, said "Toohey" road for at least thirty years before said tracks and switches were laid at said point; that I used said road myself very often and I know of my personal knowledge that said road was kept up in condition and maintained by public work and labor the same as other public highways are in this vicinity; that during all of said time there has been no question or doubt expressed as to whether or no there was a highway at said point until said tracks were laid across said road at said point within the limits of Storm Lake, Iowa; that for the last fourteen years I have resided immediately adjoining said point now in controversy and seen the public use same as a highway at all times during said time until same was obstructed by said tracks and switches, and that previous to said time I knew of my own personal knowledge that the public used said highway openly and continuous for the past thirty years.

MICHAEL TOOHEY.

Subscribed and sworn to before me by the said Michael Toohey this 31st day of May, A. D. 1902.

J. E. BULAND,

Notary Public.

STATE OF IOWA }
BUENA VISTA COUNTY. } ss.

I, George W. Santee, being first duly sworn on oath say that I have resided in Storm Lake, Buena Vista county, Iowa for the twenty-one years last past, that during all, or nearly all of said time my business has been that of auctioneer, attending sales in the vicinity of Storm Lake, Iowa; that I am well acquainted with what is known as the "Toohey" road which leads into Storm Lake from the east and that the Minneapolis & St. Louis Railroad crosses the same within the limits of the city of Storm Lake at or near the place where said railroad crosses the Chicago, Milwaukee & St. Paul Railroad; this affiant says that at the point where said Minneapolis & St. Louis Railroad company are now maintaining their railroad tracks, switches and etc. across the said Toohey road this affiant knows of his own personal knowledge that said road was maintained as a public highway

for at least eighteen years before the construction of said tracks and switches; that the use of said road was open continuous and notorious during all of said time and said road was maintained at public expense and labor; that this affiant together with the public used said road at said particular point at all times as occasion required without objection or protest from any person or persons whatsoever and said road was being so used at the time said railroad was built and tracks and switches laid across same as above stated.

[Signed]

GEORGE W. SANTEE.

Subscribed and sworn to before me by the said George W. Santee this 31st day of May A. D. 1902.

J. E. BULAND, *Notary Public.*

Copy of these affidavits were furnished the railway company which brought the following response from the general attorney of said company:

"Answering your favor of June 30th, relative to the opening of the so called Toohey road at Storm Lake, I beg to say to the commission that I would have no objection whatever to their making a ruling on this matter if I thought that it was in their jurisdiction. This company has no purpose or desire to obstruct the opening of any public highway, but after a careful examination of the record of the proceedings to establish the road, and other evidence bearing upon that question, I am satisfied that there is no legal highway at that point. If this matter is to be passed upon by the Railroad Commissioners they would have to first determine the purely legal question as to whether or not there is a legal highway at that point. Nobody except a court, organized as required by the constitution of the state, has authority to determine that question, which is purely judicial. Again, if the commissioners should decide that there was a highway they would then have to determine the judicial question as to whether or not the time had passed within which it could be legally opened. In other words, every question involved in the investigation of this matter is one which is purely cognizable by a court. It has been repeatedly held that the Railroad Commission is simply an administrative body, that is neither executive or judicial. I cannot understand why the city solicitor should entertain the idea that matters of this kind can be brought before the Railroad Commissioners and tried before that body instead of being tried in the courts of the state. The affidavits furnished are simply the evidence on one side. If this company was to submit its evidence and reasons on the other side, then your body would be called upon to determine not only the questions of fact, but the questions of law, and to act as a court of general jurisdiction in the trial of disputed issues of law and fact. I have no disposition to be captious about this matter, as I appreciate highly the courtesy and fairness with which this company has always been treated by the Board of Commissioners, but I regard it not only as a matter of justice to the commission, but to this company, not to attempt to impose upon you the duties which are by law conferred upon the courts; and it must be evident from a simple statement of the proposition that the question is to the legality of this alleged highway is a question for the courts only. While it may be the opinion of the city solicitor and the auditor that this is a legal highway, they are not the parties to decide and their opinion would not be binding upon the court. The statements which are contained in their affidavits would be proper evidence to present upon the trial of the case, but my objection is that the question involved is one of which the Commission cannot, under the constitution or statutes, take jurisdiction.

"I would be pleased to have this letter submitted to the attorney-general, who I understand is, under the laws of your state, the legal advisor of the Board. If you desire the copies of the affidavits returned and will so advise me, I will transmit them to you at once, otherwise I will retain them for my files."

Another effort was made by the Board to induce the railway company to make some adjustment in the matter, but the railway company insisted that the Board get the opinion of the attorney-general as to whether or not they had jurisdiction in the case. Thereupon the Commissioners filed with Hon. Chas. W. Mullan, attorney-general of the state of Iowa, the complete record and all papers in this case requesting him to advise the Board whether or not the Board would have jurisdiction to act under the state of facts as presented. His opinion of date September 16, 1902, is given herewith in full:

STATE OF IOWA.

OFFICE OF ATTORNEY-GENERAL.

DES MOINES, September 16, 1902.

Mr. Dwight N. Lewis, Secretary Board of Railroad Commissioners:

DEAR SIR.—Your favor of July 1st has been upon my desk some time and the pressure of other business has prevented my going through the correspondence attached thereto, and determining the question submitted.

I have expressed my views verbally to Mr. Palmer, a member of your board, and it is my understanding that they have been adopted by the Board.

I will now simply say that, after a careful examination of the correspondence attached, in my opinion the questions arising between the railroad company and the city of Storm Lake, are not within the jurisdiction of the State Board of Railroad Commissioners. They are questions of a private nature which must be determined by the city and railway company in the courts of the state, if they cannot be settled otherwise, and are not matters in which the Railroad Commissioners should become involved.

Enclosed I return the correspondence attached to your letter. I am

Yours very truly:

CHAS. W. MULLAN.

A copy of the attorney-general's opinion was sent the city solicitor of Storm Lake at once and the case was closed.

Des Moines, Iowa, November 15, 1902.

No. 2453—1902.

H. J. WULFF, ET AL, DIXON.

In the matter of reduced rates on material for road making purposes.

This matter was brought to the attention of the Board by a committee appointed by the State Commission of Road Supervisors which committee consisted of Messrs. H. J. Wulff, W. H. Funk and J. H. Shively. An informal presentation of the matter was made, the committee simply asking that the Commissioners make a reduced classification upon all materials such as crushed stone, sand, gravel, etc., for road making purposes. The Commissioners gave the matter a great deal of attention and had many conferences with the committee and with the railway companies. A general meeting was held in Chicago at which the committee represented to the Board and to the representatives of the railway companies its reasons for desiring a reduced rating.

Some days after this meeting was held the Board received the following letter from the chairman of the Western Trunk Line Association:

WESTERN TRUNK LINE COMMITTEE.

CHICAGO, December 4, 1901.

Hon. W. Mowry, Chairman, Iowa Board Railroad Commissioners, Des Moines, Iowa.

DEAR SIR:—Referring to the informal conference between your Honorable Board, the committee representing the Association of County Supervisors of Iowa, and representatives of Iowa lines, held in our rooms, in the Great Northern building, Chicago, October 15th, at which time proposition was submitted by the Association of County Supervisors that the railway lines apply the slack coal rates, as now provided, to shipments of gravel and rough stone for road making.

We are today in receipt of the following letter from the Chicago, Burlington & Quincy Railroad, in reply to the proposition submitted by the Association of County Supervisors as above stated:

CHICAGO, BURLINGTON & QUINCY RAILROAD.

CHICAGO, November 30, 1901.

Mr. James V. Mahoney, Chairman, Western Trunk Line Committee, Chicago.

DEAR SIR:—Your favor of November 8th, on the subject of the application of certain interests in Iowa for reduced rates on road material, has been received.

Our company recognizes the expediency of co-operation with the people for any works of public concern wherever it is practicable to do so; and in this particular matter our disposition has been to meet the wishes of the Association of County Supervisors if any way could be found to do it consistently with our interests. That we have not been able to find this way is a matter of regret.

There are many reasons which compel us to decline, at this time, to consider any voluntary reduction in rates for road material. The principal reasons are:

First.—That as taxpayers, with all of our property exposed to taxation at full rates without any exemptions, we are already bearing our full share of public expenditures. To make a general reduction in rates on road material would practically result in our making a large contribution, equivalent to money, to the expense of building new roads, entirely out of proportion to that borne by the public in general.

Second.—The rates in Iowa, imposed upon us by legislation, are already so low that we do not see our way clear to make voluntary reductions of a general and permanent character upon a volume of traffic which, however, unimportant in itself, may, if carried at a low rate, be taken as furnishing a standard for fixing a rate upon other traffic of substantially the same value and class. Our experience has led us to believe that the rates which we make voluntarily for public purposes are taken as a criterion for all rates, and are quoted against us when that will serve the purpose of those who have axes of their own to grind, as, for example, the low excursion rates are quoted in every legislature, and at every hearing upon passenger rates before the Board of Railroad Commissioners, as the rates which the railroads themselves voluntarily fix and which ought to be adopted as a measure for all passenger rates, if not wholly at least in part.

Third.—Even these considerations might be made to yield to a great public necessity; but after considering the situation it has seemed to us that, in our country at least, any rates which would give us the mere cost of moving road material would, owing to the scarcity of road material in most localities and the necessity for considerable hauls, be so high as to be practically prohibitive.

If this question should come up hereafter and there should be any reasonable hope that, with the concurrence of the railroads, the people of Iowa could make substantial progress toward better roads, we should be willing to have the question opened again for full consideration; but for the present, and as now advised, we do not see our way clear to co-operate in the direction suggested by the association of county supervisors.

Yours truly,

[SIGNED]

THOS. MILLER,
General Freight Agent.

It is presumed that you have received direct the replies from other Iowa roads.

Yours truly,

JAS. V. MAHONEY.

The Commissioners having failed to amicably adjust the matter after proper hearing, on April 22nd, made the following ruling which was included in and made a part of Amendment No. 3, Iowa Classification No. 12, taking affect May 10, 1902.

"Stone, (all kinds) crushed gravel, cinders or burnt earth, when consigned to public officials charged with the improvement of public highways, and to be used only by such officials for the improvement and betterment of such highways, in carloads, soft coal (slack) rates."

Des Moines, Iowa, November 15, 1902.

No. 2454—1901.

ED. H. SHARP, ET AL, LEON,

V.

KEOKUK & WESTERN RAILWAY COMPANY.

Abandonment of Kingston Station.

Petition filed August 24, 1901.

Petition in this case was as follows:

LEON, IOWA, August 28, 1901.

Hon. Welcome Mowry, Hon. Edward A. Dawson, Hon. David J. Palmer, Railroad Commissioners for the state of Iowa:

GENTLEMEN—We, the undersigned citizens and tax-payers of Decatur county, Iowa, say that we own 805 acres of land that extends within five-eighths of a mile of the station of Kingston, on the Keokuk & Western Railroad. And that from the time the railroad was built to the said station of Kingston there has been maintained a switch up to yesterday, August 22, 1901, and that on said date the Keokuk & Western Railroad company caused the switch to be taken up and removed, the rails, ties and everything pertaining to said switch and at the time there were several cars of timber piled along the switch, being there for the purpose of shipment in the near future, and that we the undersigned had a car loaded with cordwood standing on the track at the time the employees began to take up the switch, and that there was live stock in the pen at the same time, being there for the purpose of shipment. We also say that if said switch is replaced we will, between this time and the first day of next May, ship fifty or more cars of merchandise from said station, being mostly cordwood and fence posts, and there will be other parties having fifty or more cars of timber to ship during the same time, and we further say that there will be a great many cars of stock shipped from said station. The undersigned believe the evidence will show that there have been 185 cars of all kinds of merchandise shipped from the station of Kingston within the year last past. The nearest station from Kingston on the Keokuk & Western Railroad being about six miles with a bad public highway to travel. That all timber cut near Kingston has been cut with the understanding that it shall be shipped from the station of Kingston.

We ask that your honorable body come to Kingston at an early date, view the situation and hear what evidence you may desire in regard to the matter, and if the evidence warrants it, then order the Keokuk & Western Railroad to replace the switch with good material and maintain the same.

We further say that there are many people who are badly injured by the removal of this switch and much desire to have you gentlemen take action.

If this petition is not sufficient to cause you gentlemen to investigate this matter we can send you a petition giving additional facts signed by many large property owners who are greatly injured by the removal of said switch, some being injured to the extent of several thousand dollars.

We further say that the switch is necessary for public welfare and was taken up without the knowledge or consent of the public who patronize the railroad at said station of Kingston.

Respectfully submitted,

ED. H. SHARP,
GEO. W. BAKER.

BEFORE THE HONORABLE RAILROAD COMMISSION OF THE STATE OF IOWA.

In the matter of the maintenance of the station at Kingston, Iowa, on the Cainsville branch of the Keokuk & Western Railroad.

To the Railroad Commissioners of the State of Iowa:

Your petitioners respectfully represent that the Keokuk & Western Railroad company is a corporation duly incorporated under the laws of Iowa for the purpose of operating a railroad.

That there was a station established at a point known as Kingston, Iowa, by the Des Moines & Kansas City Railroad company about twelve years ago. That said station is located between Van Wert, Iowa, and Decatur, Iowa, and is about five miles from Van Wert, and about the same distance from Decatur. That there was established at said point a depot, side track, stock pens and scales for weighing stock. That the Des Moines & Kansas City Railway company and the Keokuk & Western Railway company during all the time since said station was so located have received and put off freight of all kinds and done such business as is usually carried on at railway stations. That there has been a large amount of property shipped from said station as well as to said station. That during the year 1900 there were something like one hundred car loads of wood and posts and about fifty car loads of stock shipped from said station. That there has been a large amount of machinery, such as farming implements of all kinds and character, grain, etc., shipped to and from said station. That practically all of the live stock that is shipped from within three miles north and south and four miles east and west of said station is loaded at said Kingston station; and it is the general distributing point for the community around about said station.

That there has always been an extensive passenger traffic at said station, the farmers and their wives getting on at said station and going to market and return. That the people in the vicinity of said station could get aboard the cars and go to the county seat and have three hours in which to transact business and do their trading and get back to Kingston, which was a great convenience to the whole community. That it has been a general distributing point for the neighborhood around said station. That said station was taken into consideration in the valuation of real estate, fixing to a great extent the value of all real estate that has been purchased and sold in the vicinity of said station during the last ten years; and that if said station is discontinued and the company refuses to take on or put off freight and receive and let off passengers at said point, it will depreciate the value of real estate in the neighborhood of said station at least ten per cent and greatly inconvenience the whole neighborhood.

That, with the expectation of shipping from said point, citizens have purchased wood land and have gone to great expense to have the wood cut and the land cleared, and there is at this time cut and awaiting shipment from said station and for which there is a demand, about one thousand cords of wood and about five thousand posts. That there is a demand for said wood at this time and the patrons of the said railroad would at this time be moving and shipping the said wood.

That the traffic of said station is increasing year by year; that it was paying the railway company as well if not better in proportion to the amount invested than any other station along the said Cainsville branch of the Keokuk & Western; that it cost the railway company nothing to conduct the said station, they having no station agent at said point, all cars being billed from Decatur, Iowa; that there were more car loads of stuff shipped from the station of Kingston than from any

other station along the Cainsville Branch of the Keokuk & Western, with perhaps the exception of Van Wert. That the industry of cutting and shipping wood and posts in said neighborhood, on account of the convenience of said station, was growing and will continue to grow in the future if said station is maintained. That the cutting off of said wood is enabling the people of the community to clear off their land and put the same into grass, thereby enabling them to run more cattle, which, when marketed, will be shipped from said Kingston station, and would increase the value of said land as well as its productiveness.

That if said station is discontinued and the company refuses to accept freight from said point, all of the wood and posts cut in the said community with the expectation of being shipped from said point will result in a loss to the owners; and the same cannot be moved to another shipping point except at a loss, and said industry will be destroyed.

That the said Keokuk & Western Railway company have torn up the side track, have torn down the stock pens, torn down the depot, and taken away the scales at said station of Kingston, Iowa. That they did all this without any notice or intimation of any kind or character to its patrons in the community of said station.

That the said act of the railroad company was needless and wanton, and was done without any cause or provocation; and if said station is not by this Board re-established it will work a great hardship to the said community, and will destroy one of the greatest conveniences in that vicinity.

That at the time the said side track was torn up there were piled along same several car loads of wood and posts awaiting shipment; and also hogs in the pens awaiting cars for shipment to market.

That at the time the said Kingston station was established by the Des Moines & Kansas City Railroad company, the citizens in the neighborhood of Kingston contributed three hundred dollars to the railroad company and made the grade upon which the side track was laid and put up the stock pens, the railroad company furnishing the material, with the exception of a part of the lumber that went into the stock pens. That these citizens paid said money, did such work of putting in said side track and stock pens with the express understanding and agreement with said railroad company that this station was to be permanent.

That there was a tax of five per cent levied upon the township of Decatur to aid in the building of said railroad.

Wherefore, your petitioners ask that the Commissioners set a day when they will meet, at Kingston, Iowa, the citizens affected by the removal of said station, for the purpose of investigating the matter in question; and that after said investigation they order the railroad company to rebuild said side track, stock pens, scales and depot, and to maintain the same in a suitable manner for the accommodation of such traffic as will be carried on at said point; and that they order said station to be maintained permanently at said point; that they order the railroad company to pay the costs of these proceedings as provided by law; and for such other and further relief as the honorable Commissioners may deem just and equitable.

W. B. REDMAN,
J. B. DOBSON,
JOSEPH HAMILTON, and others.

The company replying to this petition said:

"Kingston side track is located near the north line of Decatur township, Decatur county, in section 3, five and 4-10 miles southwest of Van Wert and four and 7-10 miles north of Decatur city by rail.

DeKalb station on the K. & W. is located in the S. E. $\frac{1}{4}$ of the N. W. $\frac{1}{4}$ of section 28, Long Creek township, Decatur county and distant from Van Wert four and 9-10 miles and distant from Kingston about one and 7-10 miles by direct wagon road. The business at Kingston has never warranted the maintenance of the side track or stock yards and we have never had an agent at said station. At DeKalb the K. & W. have an agent, station building, and stock yards, and one grain building. There is also a general store at DeKalb, and as there is no trading point at Kingston and but a few stock shipments, and as experience has proven that the people about Kingston go to Van Wert, Decatur City, and Leon to trade, the Keokuk & Western considers that the side track and stock yards at Kingston are not needed and that it is serving the public well by maintaining as a station DeKalb, which is as shown by the attached plat near enough to Kingston to furnish proper facilities for shipments in the neighborhood.

We have a passenger platform and "wind break" at Kingston for the benefit of passengers which we propose to continue, giving people in that neighborhood a chance to take trains from and for Kingston. What business the company gets from Kingston is done under a great deal of annoyance, because the business has to be transacted either at Decatur city or Van Wert.

The maintenance of the side tracks and the stock yards is an expense to the road which should not be required for the business obtained."

The company again wrote the board on September 4, 1901, as follows:

"Your letter of September 2d is received and I have read the petition and return the same herewith. I forwarded a letter to the Board a day or two ago under date of August 31st, showing our position in the matter of abandonment of side tracks and stock yards, Kingston. The petition claims 100 carloads of wood and posts and fifty carloads of stock shipped from said station last year and that practically all the live stock shipped within three miles north of said station and south of said station and four miles east of said station and four miles west of said station is loaded at said station. For the fiscal year ending June 30, 1901, the shipments were:

"Five cars of hogs.

"Six cars of cattle.

"Seventy-four cars of wood.

"Two cars of posts.

"One car of corn.

"This includes shipments to and from Kingston, except occasional packages of merchandise, the total earnings on which were \$1,109.43. It is evident that there is very little stock to ship from said Kingston station in the large territory named in the petition when the same is covered for twelve months by eleven cars.

"I wish to say further that probably 90 per cent of the stock and 90 per cent of the wood and posts originated as near DeKalb station as Kingston station. There is no wood or posts whatever east of Kingston station to be delivered to that point and as it is only one and seven-tenth miles from Kingston to DeKalb, and the majority of the wood is between Kingston and DeKalb, the facilities at DeKalb should be considered sufficient for the business in that neighborhood.

"The other statement in the petition about the traffic at said station and that it being an important shipping point from which more cars were billed than other stations on Cainsville branch, is pure fiction. The burden of the whole matter seems to cover wood shipments on which there is little or no profit and of which 90 per cent would find its way to market through DeKalb or Van Wert.

"As stated in former communication it is not the intention of the road to discontinue the passenger facilities offered the people near Kingston.

"I wish to call your attention to the fact that there is no considerable community at Kingston. There are only two or three farm houses near the station."

Considerable correspondence followed between the Commissioners and representatives of the railway company and others; also a member of the Board made a personal visit to the general offices of the railway company, all of which resulted in an amicable adjustment of the matter, as is shown by letter, which was received from Mr. Ed. H. Sharp, of February 6th, as follows:

"Your favor of some days back directed to Leon, Iowa, was received here. I know the switch and pens have been replaced, and suppose everything is all O. K., but do not know for sure, but will inform you when the answer comes from a reliable party I have written about the matter. I wish to thank you, gentlemen, for the many patrons, as well as myself, for the interest you have taken in this matter."

Des Moines, Iowa, November 15, 1902.

No. 2455—1902.

JOHN J. LUCEY, JR., BREDA,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Damage on account of delay.

Complaint filed September 12, 1902.

This was a complaint that a car of cattle was delayed in shipment from Weed to Chicago, which complainant claimed cost him a loss of \$84.25. The Board made an endeavor to have the claim adjusted, and the company advised the Commission that the case would have careful consideration.

The complainant made no further complaint.

Des Moines, Iowa, November 15, 1902.

No. 2456—1902.

F. J. THRAP, COIN,

v.

OMAHA & ST. LOUIS RAILWAY COMPANY.

Improper condition of highway.

Complaint filed September 23, 1901.

Complainant in this case stated that a crossing on the highway at the Lincoln & Morton township line of Page county, was practically impassable and needed repairs.

The attention of the railway company was called to the complaint and repairs were made.

Des Moines, Iowa, November 15, 1902.

No. 2457—1902.

CASPER RIMATHE, SLATER,

v

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.*Under grade farm crossing.*

Complaint filed October 1, 1901.

The complainant in this case called at the office and stated that he desired to make complaint concerning a crossing on his farm. He was advised to make his complaint in writing and did so, complaint being as follows:

SLATER, IOWA, September 29, 1901.

Railroad Commissioners Office, Des Moines, Iowa.

TO THE HONORABLE BOARD:—I was at your office September 21st to see you regarding a crossing. This crossing is one and one-fourth miles north of Slater on the North-Western road. I have a gate or wagon crossing, but to drive stock over it is extremely dangerous and it must be used many times a day at times, as my only well is across the track from the yards. The track runs along my yards. Of the 120 acres, 90 are across the track from the yards and it seems to me I am entitled to a better crossing than there is. There is more or less danger every day with stock crossing through gates on the wagon crossing, or to be driven across the track several times a day which must be done as my well and pasture are on land across the track from yards. I have stated this matter of crossing to the division superintendent, Mr. Slifer, and he would have been willing to put in a bridge or overhead crossing by me carrying \$400 of the expense thereby, which I would have been willing to do, but have found by investigation for myself and advised by competent men in that line, that it would be a constant source of expense by washouts as the crossing would be at least twenty feet above the track. You cannot see trains from the south until about thirty rods from the crossing. The traffic is very extensive on this road, especially with passenger service. About the middle of July last, the north bound passenger train due at Slater at 5:30, came near running into my cattle at the crossing, it was stopped just in time to prevent what seemed to me a terrible wreck. It never could have gone through the herd of cattle there at the time and I decided at once to make another effort for a more safe stock crossing which can easily be done as there is no culvert near my yards and near the old crossing the number is 2125 on culvert. This culvert I speak of is about six feet from rail to level of ground, but has been filled in some years ago. Sewer pipe was put in, tile was laid three feet under ground which makes it well drained and could be cut down two and one-half or three feet very easy, which would make it plenty high enough for stock to cross under track as five feet to six feet is high enough. Of course, for me the higher the better. Regarding the expense of putting it in, I will try and do something, if satisfactory, that is, mean to do all I can to release the company of any expense I possibly can. Further, I do not think there is a more dangerous crossing on the North-Western system.

Yours truly,

CASPER RIMATHE.

The railway company replied to this complaint as follows:

“The North Western railway passes through Mr Rimathe's farm and he has been provided with the usual farm crossing at grade; there are wing fences and gates, but no cattle guards; crossing is and has been in good condition, and we do not consider it unusually hazardous. The pasture is west of the track; water and buildings on east side of track. It has been intimated that reason that cattle pass is desired is to enable animals to get to the water. If this is the only reason Mr. Rimathe has, the company would be willing to allow him to lay a pipe under tracks and right of way from well to the pasture.

“Mr. Rimathe was given to understand some time ago that there would be no particular objection to an overhead crossing provided he would bear expense, and investigation, which was made at the time, indicates that such crossing would be practicable and it is not apparent to us that there would be a constant source of expense in maintaining such crossing because of damage occasioned by washouts.

"It would be impracticable to provide an underground crossing at the point suggested in Mr. Rimathe's letter for the reason that the bottom of such a crossing would be about four feet below the natural surface of the ground. In fact, we cannot find that an underground cattle-way could be constructed at or near the point suggested that could be depended upon as being passable except during very dry weather, and in any event such a crossing would be expensive; would necessitate excavating and building a pile bridge, to maintain which would be a constant expense.

"Hoping that these explanations may cause Mr. Rimathe to decide upon piping water from the well to point needed or to construct an overhead crossing, I remain."

Yours truly,

W. A. GARDNER,
General Manager.

Mr. Rimathe wrote the Board on November 19th, as follows:

"Replying to answer from Mr Gardner regarding private crossing near my yards, his statement regarding the present crossing is correct. He states that there are wing fences but no cattle guards, which leaves an open gap on the road bed north and south. He also says we do not consider it unusually hazardous. He is badly mistaken or misinformed regarding that the crossing is not hazardous. The bend on the south is so near the crossing, as I have stated before, and the crossing is so near the yards, with nearly all the pasture and nearly all the farm on the other side of the track, all but twenty-five acres of 120 acres. Any man that has ever seen a farm, and a railroad going through it, with the most of the land on the opposite side of the track, can plainly see that a crossing such as the one herein described is dangerous to traffic where it must be used for stock many times a day, say nothing about the danger of getting your stock killed. As I have urged or stated before, it is a constant source of annoyance to me to handle or drive cattle across a crossing of this kind. I would like to have Mr. Gardner do this just a day or two. I think he would find a way for a better crossing at once for stock. I know there is a way if there is a will, as surely the North-Western Railway company does not think that this is such a terrible thing to do. Mr. Gardner thinks it will be too wet to use in wet weather and he is mistaken. There is good underground drainage at the point mentioned in my former letters, and further, a little water now and then will not hurt, the bottom can be made solid with old ties or rock. I have plenty of rock handy.

"Hoping that these and former explanations are understood, you will surely decide to better my lot in the way of a crossing. My farm is a better stock farm than grain farm, and I think the law provides for a sufficient and safe crossing, but there is surely no reason to believe that the North-Western Railway company will not permit you to put me in a cattle crossing that is safe. Will go to higher officials if something is not done soon. If this will do no good will go into court. I am a tax payer and an honorable citizen, and expect my rights. The company will spend thousands of dollars in the cities but nothing in the country or for the farmers, where their bread and butter comes from. Further, the old crossing must be maintained for wagon and teaming. Understand me right, I want underground for cattle and hogs only. Something must be done; I will go to the limit. I mean business. I can't stand it any longer. The railroad cut my farm in two, not I."

Mr. Gardner's advice regarding the water is well meaning, but my stock can't live on water alone; the well is on the west side of the track, not east, as Mr. Gardner states. It is the driving of stock across the track through gates on wagon crossings, with gaps on both sides of road bed, that makes it hazardous; they have many times scattered all over right of way when trains were in sight. Not a week ago two head run down the track and a fast freight from the north nearly run them down and nearly run over me while trying to save my cattle. This may seem funny to you but a young beginner don't like to lose any more cattle than he has to."

Some considerable correspondence followed which resulted in an amicable adjustment and the crossing was provided for Mr. Rimathe.

Des Moines, Iowa, November 15, 1902.

No. 2458—1902.

E. C. DAMEWOOD, COIN,

v.

OMAHA & ST. LOUIS RAILWAY COMPANY.

Condition of right of way fence.

Complaint filed October 2, 1901.

This complaint was that right of way fence was in need of repair and that the company would not do anything. Attention of the company was called to the matter and eventually repairs were made.

Des Moines, Iowa, November 15, 1902.

No. 2459—1902.

HENRY ARMSTRONG, GLIDDEN,

v.

CHICAGO & NORTH-WESTERN RAILWAY COMPANY.

Location of stock yards.

Complaint filed October 3, 1901.

This complaint arose from some misunderstanding at Glidden with reference to the use of stock yards, etc., which later, as the Board was advised, was corrected.

Des Moines, Iowa, November 15, 1902.

No. 2460—1902.

CITIZENS OF GALT,

v.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

Train service.

Complaint filed October 5, 1901.

The petitioners in this case desire that the Burlington, Cedar Rapids & Northern Railway company stop at Galt its through trains, No. 605 and No. 608

going south. Upon investigation it was discovered that these trains did not stop at much larger towns than Galt and the Board, although taking the matter up with the railway company did not feel justified in making any order.

Des Moines, Iowa, November 15, 1902.

No. 2461—1902.

MRS. BELLE LOVE, SHENANDOAH,

v.

OMAHA AND ST. LOUIS RAILWAY COMPANY.

Condition of right of way fence.

Complaint filed October 12, 1901.

The complainant in this case stated that the railway company failed to keep the right of way fence in good condition through her farm and the railway company was asked to make proper repairs.

At a later date the Commissioners were informed that proper repairs were made.

Des Moines, Iowa, November 15, 1902.

• No. 2462—1902.

H. J. WULFF, COUNTY SUPERVISOR, DAVENPORT,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

Relocation of highway crossing.

Complaint filed October 15, 1901.

The complainant in this case stated:

"On account of change of crossing made by the Chicago, Rock Island & Pacific Railway company, about two miles east of Walcott, Iowa (called the Otto's crossing), throwing the highway at present in on their right of way, which is too near the passenger trains, besides impassable at wet seasons because the ground has been taken out to a depth of over two feet on said strip, hence the people of Scott county ask for a forty-foot wide road on the north side of their right of way at said crossing, and graded, so the public can travel safely."

Mr. Robert Mather, vice-president of the Chicago, Rock Island & Pacific Railway company, filed the answer of that company to the complaint as follows:

"I return herewith the petition of H. J. Wulff, member of the board of supervisors Scott county, Iowa, to your honorable Board, under date of October 16th, on the subject of change in highway crossing the tracks of this company about two miles east of Walcott, Scott county. I also send you herewith a blue print showing the exact situation of the present crossing and of the changes made in the old road. From this you will see that the only change that has been made is to move the road, for a short distance, from the company's right of way on the south side of its tracks to its right of way on the north side of the tracks. The road is no nearer the tracks than it was before the change. It is true that in making the change there was some little excavation, and to grade the road up to

the proper height and put it in as fit condition for travel as the old one. You will observe, also, that the new road is as wide as the old one was. The demand of Mr. Wulff, as it is understood by our engineering department, is, that we buy forty feet of ground on the north of our right of way and lay out the road on the land so acquired. Under the circumstances I think you will agree with me that this demand is unreasonable. If the people interested in the crossing will acquire the land and dedicate it for the purposes of a highway we will grade it for a road with the understanding that we shall then resume possession of that part of our right of way now occupied by the road. We shall decline, however, to purchase any additional ground for the purpose of making the change desired."

The Board examined the blue print very carefully and then sent it to Mr. Wulff with request that if it did not show the conditions correctly that he would mark it so that it would make a proper showing. Mr. Wulff replied on December 5th, but did not indicate that there was any error.

The Board again addressed Mr. Wulff on December 11th as follows:

"Replying to your favor of December 5th concerning the Otto's crossing near Walcott: In your reply you do not say whether the statement of Mr. Mather was correct when he stated, in changing the highway at the crossing from one side of the track to the other they had not placed the highway any nearer the track than it was before, and that the new roadway was as wide as the old.

"Will you advise the Board whether or not the Chicago, Rock Island & Pacific Railway company, in making this change vacated a road that had been established by the county or whether they have diverted the highway from its rightful course.

"Mr. Mather states to the Board that the engineering department of the Chicago, Rock Island & Pacific Railroad company have already offered to fill in the excavation made on the north road and to grade the road up to the proper height and put it in as fit condition for travel as the old one. I notice this statement was left out of the copy of Mr. Mather's letter sent you and I herewith return said copy with the statement inserted where it belongs."

No reply was ever received by the Board to the foregoing letter.

Des Moines, Iowa, November 15, 1902.

No. 2463—1902.

BERTHA NELSON, KEOKUK,

V.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

Cattle guards at farm crossing.

Complaint filed November 9, 1901.

This complaint was filed by Mr. William Timberman, as follows:

November 8, 1901.

To the Board of Railroad Commissioners, Des Moines, Iowa:

GENTLEMEN: I am requested by Mrs. Bertha Nelson, to make application to your Honorable Board for an order compelling the Rock Island Railroad company to put in a cattle guard at a private crossing on her property.

Mrs. Nelson owns one hundred and seven (107) acres of land in the west half of section two (2), township sixty-five (65) north, range six (6) west of the fifth P. M.

Her farm is inclosed and is crossed between the bluff and the river by the Rock Island railroad and she owns the land on both sides of the said railroad. For many years she has had a private crossing about four hundred (400) yards east of the west line of the said section two (2) and until

last summer said crossing was protected by a cattle guard. Last summer the Rock Island Railroad company removed the cattle guard and have ever since refused to replace it. Mrs. Nelson uses part of the farm as a pasture and keeps a large amount of stock and it is necessary to drive the said stock over the railroad, by way of the crossing aforesaid, as often as twice a day and the said railroad company refused and still refuses to build or furnish an adequate or safe cattle guard for her, so that she can safely transfer her said stock from one side of the railroad track to the other. Wherefore, she asks that the Rock Island Railroad company be ordered to put in a cattle guard at the private crossing aforesaid.

Yours most respectfully,

WM. TIMBERMAN.

Some correspondence passed between the Board and the railway company and on December 21, the Commissioners were advised that cattle guards and wing fences had been restored to Mrs. Nelson's crossing.

Des Moines, Iowa, November 15, 1902.

No, 2464—1902.

JOHN DUNDON, WHITING,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

} *Overcharge in passenger fare.*

Complaint filed November 15, 1901.

Complaint in this case was as follows:

"On the third Tuesday in August last, I purchased a home-seekers ticket here to Lawton, O. T., of the agent at Whiting, Iowa, good for twenty-one days and return one fare plus \$2:00. The railroad was only complete to Ft. Still, took a bus to Lawton on the twentieth day, called for my ticket at Ft. Still. The agent there said he knew nothing of it, but said pay my fare and take a receipt. I did so. When I got home I presented the receipts to the agent here, waited about a month for my money. I then wrote General Passenger Agent W. B. Kniskern, Chicago. He made no reply. I wrote him the second time, stating if he did not return me my money by the 10th of November, I would take the matter up with the Board of Railroad Commissioners. It seems strange that a man will be kept out of his money so long. Should the railroad company loose an old shovel on the section they would burn the wires to find it, and in this case they do not care to do anything.

I think I have given you the facts in regard to the matter."

In a later letter Mr. Dundon stated that the amount of his overcharge was \$19.53. The matter was brought to the attention of the railway company, and Mr. W. B. Kniskern, general passenger agent of the Chicago & North-Western Railway company wrote to the Board as follows:

"In response to your letter of the 9th inst. relative to claim of John Dundon would advise that voucher for \$2.28 covering our portion of the claim was requested on November 2nd, and should have been received before this.

On December 11th we mailed our agent at Whiting, Iowa, letter received from the Chicago, Rock Island & Pacific, which we presumed contained check for \$17.25 in settlement of their portion of the claim and which we requested our agent to deliver to Mr. Dundon promptly.

If however, neither have been received, kindly advise us and we will be pleased to investigate promptly."

On January 4, 1902, Mr. Dundon wrote the Board stating that he had received the amount of his overcharge.

Des Moines, Iowa, November 15, 1902.

No. 2465—1902.

G. W. NEFF, WAYLAND,

v.

BURLINGTON & NORTHWESTERN RAILWAY
COMPANY.

Stock killed.

Complaint filed November 9, 1901.

Mr. Neff in his complaint stated that he had three small claims against the railway company upon which he could not get a settlement. They were for burned timber and pasture and for the killing of a thoroughbred pig. While the Commissioners did not assume any jurisdiction in the case the complaint was presented to the railway company and Manager R. Law, on December 22d, said his company was willing to settle the claim on a fair basis. Mr. Neff was advised to correspond with the company, which he did.

Des Moines, Iowa, November 15, 1902.

No. 2466—1902.

H. E. MILLER, STANWOOD,

v.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Failure to furnish cars.

Complaint filed December 2, 1901.

The complainant desired to ship stone from Stone City to Stanwood and was unable to get cars. The matter was taken up with the railway company and cars were furnished a little later.

Des Moines, Iowa, November 15, 1902.

No. 2467—1902.

.....EVANS, ELMA.

v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

Undergrade farm crossing.

Complaint filed December 2, 1901.

This complaint was a verbal one made to a member of the Board, that the Chicago Great Western Railway company was making an undergrade crossing too narrow, and the case was taken up with the railway company and resulted in the crossing being made the proper width.

Des Moines, Iowa. November 15, 1902.

No. 2468—1902.

TOWN OF DURANT,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

} *Warning bell at crossing.*

Complaint filed December 4, 1902.

The town of Durant made complaint to the Board that a certain crossing in that town should be protected by warning bell, etc., and sent copy of correspondence, which the officials of that town had had with the officials of the railway company. The Board, in sending this complaint to the railway company, wrote Vice-President Robert Mather, on December 10th, as follows:

"This Board has a communication from Mr. R. Meyer, town clerk of Durant, Iowa, sending a resolution of their town council with reference to a warning bell to be placed upon Webster street where your track crosses the same. It is said that one man was killed at this crossing and several hurt in the last few years, so that it would seem that the crossing did need some protection. Furthermore, a letter from your General Road Master Mr. C. E. Wickham, dated October 23d, states: 'In the matter of protection of Webster street we have decided that an alarm bell may be installed there.'

"Will you kindly advise the Board of the present status of this matter."

Early in January, 1902, Mr. W. T. Rankin, assistant general attorney of the Chicago, Rock Island & Pacific Railway company, stated, that if satisfactory to the Board, the company would adjust the matter directly with the town authorities and that they had had several consultations with reference to such adjustment.

This disposition of the case was satisfactory to the Board.

Des Moines, Iowa, November 15, 1902.

No. 2469—1902.

BEN BERTELS, ALGONA,

v.

IOWA CENTRAL RAILWAY COMPANY.

} *Failure to furnish cars.*

Complaint filed December 5, 1902.

Complainant desired to obtain cars for the shipment of produce but claimed that he could not get the cars desired.

The railway company replied stating that it was very short on equipment and motor power, and owing to the large amount of business it was very hard to meet demands of all shippers, but that no discrimination was being practiced and Mr. Bertels would be served equitably.

The complainant was fully advised of the situation.

Des Moines, Iowa, November 15, 1902.

No. 2470—1902.

CITY OF MANCHESTER,

v.

ILLINOIS CENTRAL RAILROAD COMPANY.

Dangerous crossing.

Complaint filed December 7, 1901.

This complaint was at once taken up with the Illinois Central Railroad company and considerable correspondence passed between the Commissioners and the railroad company.

On May 14, 1902, superintendent F. B. Harriman wrote the Board stating that "We have investigated the matter of the Manchester crossing and after full consideration of it we do not consider that conditions require under crossing. All trains run at slow speed over this crossing, and there is nothing that we can do to improve it on account of the locality."

The action of the company was communicated to the city authorities of Manchester which called forth a letter from Mr. R. R. Robinson, city clerk, stating that trains were not run at slow speed over the crossing and that much could be done to improve the conditions there; that the trains were often held on the crossing as long as twenty-five minutes and that four ladies had recently been required to stand twenty-five minutes during a violent storm and that one of them, in endeavoring to reach some of the train men to request them to open said crossing, was severely injured.

The Commissioners thereupon asked Mr. Robinson to file with the Board a diagram showing the crossing in question also a profile showing the grade of the railroad and the street grade at the point where the under crossing was desired, and also make statement showing the number of teams and the persons on foot using the crossing daily.

To this request no response was ever received.

Des Moines, Iowa, November 15, 1902

No. 2471—1902.

CITIZENS OF LEDYARD,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.*Failure to furnish cars.*

Complaint filed December 12, 1902.

This complaint was in the form of a petition signed by the mayor and a number of the shippers of Ledyard, requesting the Board to take such steps as would relieve the situation at that town; that the grain elevators were filled to their utmost capacity, hay barns were filled with baled hay; that many patrons of the merchants of Ledyard were taking their produce to other points and doing their trading where they could do their selling at the same time.

The Commissioners took up this case by telegraph with the officials of the railway company and Superintendent W. D. Hodge, of Eagle Grove, immedi-

ately made every effort to supply the demands of that town. Five cars were furnished immediately and another five were soon on their way and the situation was relieved.

Des Moines, Iowa, November 15, 1902.

No. 2472—1902.

WAYLAND-WRIGHT GRAIN COMPANY,
KANSAS CITY,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Failure to furnish cars.

Complaint filed December 13, 1901.

Complaint in this case came to the Board by the following letter:

"We have your kind favor of the 14th inst. and thank you very kindly for the information contained therein. In regard to this being state or interstate business, will say that there is very little grain bought in Iowa that is billed to central points like Des Moines and Council Bluffs, that is not at some future time billed to points out of the state, so we do not understand how they could decide then whether or not the initial road could charge the Iowa distance tariff rate. We have several cars tied up at Council Bluffs, and have paid the Chicago & North-Western their freight that they demand, but they will not set the cars over to the Wabash, as we ordered, and of course are charging us \$1 per day demurrage on each car, which we do not think is right. Kindly advise what steps we may take to remedy this."

The Board in reply wrote the firm, on December 14, 1901, as follows:

"Replying to your favor of December 12. The subject you bring up is one that has been before the Board many times within the last few months, one which involves the question of whether or not the shipments in controversy are state or interstate in their character. If state shipments, the Iowa rate applies, if interstate, then Iowa rates have nothing to do with them. The courts have held that interstate shipment, that is, a shipment beginning in one state the ultimate destination of which is in another state, cannot be divided into sections or upon state lines so as to alter its character; even going so far as to say that, though the shipment may be rebilled or reloaded in transit, its character would not change.

"It is the Board's understanding that a number of railway companies have issued proportional tariffs on grain destined to points south and east of Iowa, and it is presumed that the grain you speak of comes under this head.

"From such information as the Board has now before it, it would seem that your complaint should properly go before the Interstate Commerce Commission. Washington, D. C."

The complaint was, however, taken up with the Chicago & North-Western Railway company and on December 31, 1901, Mr. W. A. Gardner, general manager wrote the Board as follows:

"In reply to your favor of the 27th inst., with communication from the Wayland-Wright people:

"Yesterday we had at Colo, ready for loading, twelve cars. We already have at Des Moines, from that point, loaded by the Wayland-Wright Grain company, eight other cars. Have recent information to the effect that this grain is destined to West Grove, Iowa, an unimportant station on the Wabash road, and when it arrives there will be reconsigned to Kansas City, its ultimate destination. Presume you will receive a great many reports in this matter, on this or kindred lines. Our only object in restricting the movement of our own cars off our road is that we shall not be entirely denuded of equipment throughout the state of Iowa. If we let our cars go through to other lines indiscriminately, it would not be twenty days before everything would be at a stand still, on account of our inability to provide cars. In Chicago at the present time we are transferring every car load of eastern freight, holding our own cars until such time as we can secure eastern empties, then transferring loads at our own expense in order to keep the equipment at home. Believe that the honorable Commission will sympathize with this view of the matter."

Quite an extensive correspondence followed and the case was closed.

Des Moines, Iowa, November 15, 1902.

No. 2473—1902.

W. S. BROWN, MANSON,

v.

ILLINOIS CENTRAL RAILROAD COMPANY.

} *Overcharge.*

Complaint filed December 19, 1901.

This was claim for overcharge on account of excess minimum weight on five tons of coal at 86 cents per ton, \$4.30.

The railway company, upon their attention being called to the matter, refunded to Mr. Brown full amount of the overcharge claimed.

Des Moines, Iowa, November 15, 1902.

No. 2474—1902.

JAMES A. SMITH, WESTGATE,

v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} *Failure to deliver coal.*

Complaint filed December 19, 1901.

The complainant in this case stated that there was a scarcity of coal at Westgate and that, although he had coal billed to him on November 27th and on November 30th, neither car had been received. The railway company in response to this complaint stated they would use every effort to relieve the situation.

Des Moines, Iowa, November 15, 1902.

No. 2475—1902.

FIELDS & SLAUGHTER COMPANY, AKRON, }

v. }

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY. }

Refusal to furnish cars as directed.

Complaint filed December 20, 1901.

Complaint in this case was as follows:

AKRON, IOWA, DECEMBER 19, 1901.

Board of Railroad Commissioners, Des Moines, Iowa.

GENTLEMEN:—We applied to the Chicago, Milwaukee & St. Paul Railway company for cars to load with corn for Council Bluffs and they have refused to allow us to load for that point. Are they justified in taking that stand?

We presume the consignee will have corn transferred at Council Bluffs and reship to the south, but as we bill it locally to Council Bluffs, we think it comes within the jurisdiction of your Board.

The objection of the company to ship to Council Bluffs is that it gives them only the short haul, but as we can get more for our grain when shipped this way, it is certainly an injustice to be deprived of the chance of doing so. Will you please investigate this matter and advise us your opinion as early as possible.

Has your Board authority to compel railroad companies to switch cars when loaded from one road to another at Iowa stations?

Yours truly,

THE FIELDS & SLAUGHTER CO.

On December 27, 1901, Mr. A. C. Bird, third vice-president of the railway company, wrote the Board as follows:

"We do not refuse to furnish cars; the gentlemen are mistaken as to the reason why they do not receive cars enough. We are not now in position to fill orders from day to day—probably not more than one-half. Everybody seems to be trying to move his freight at once, and there is no railroad in my knowledge which can at this time begin to fill orders to the satisfaction of its patrons."

This called forth from the complainants the following, dated January 1, 1902:

"In reply to yours of the 31st ult. enclosing Mr. Bird's letter, permit us to say that we are not mistaken as to the reason why we do not get cars for Council Bluffs. At the present time there are a number of empty cars on the side track here and our railroad agent positively refuses to allow us to load one of them. The condition here can be easily ascertained if you desire to investigate it. There is not the slightest question that we are being unjustly discriminated against."

Upon receipt of the foregoing the Board addressed a letter to Mr. Bird stating that there seemed to be some misunderstanding and requested him to look into the case a little further.

Mr. Bird in reply, said:

"It is a fact that the St. Paul company is not able to furnish cars to fill its daily demand, but it is very likely that at some stations there are cars ready for service. It is not the wish of the St. Paul company to furnish cars for bulk grain to go off its own rails. We have experienced great difficulty in getting proper disposition of cars of bulk grain consigned to Council Bluffs. We have had cars for weeks on our tracks waiting for foreign cars to be sent us for transfer. If we allow cars loaded with grain to go off our own rails we will not be able to take care of the public as we should."

The complainants, however, insisted upon cars being furnished, they stating that there were plenty of empties on that branch.

The commissioners telegraphed the railway company and Mr. A. C. Bird wrote the Board, on January 15th, stating that since his letter dated January 9th, the blockade at Council Bluffs had been raised and the agents had been notified. "The fact that there were empty cars at various stations had no bearing on the subject. It was useless to load such cars when it was evident that they could not be unloaded." He added "please bear in mind that every day's blockade is a loss of business, and no one is more anxious to keep business moving than the management of the company."

The complainants advised the Board that they had no further cause for complaint.

Des Moines, Iowa, November 15, 1902.

No. 2476—1902.

A. L. HAINES, SEYMOUR,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Train service.*

Complaint filed December 26, 1901.

Complaint in this case was as follows:

"We have no train on the C., R. I. & P. Railway east carrying passengers until 11:47 A. M., and that is a local freight. Very often we cannot get east until the passenger at 4:17 P. M. on account of the freight being late. We cannot go to Centerville, a distance of sixteen miles, and return the same day. This company has a train due east at 7:34 A. M. Could you, on a petition from our citizens, please arrange for this train to carry our passengers to Centerville? I have been requested by a good many commercial men to make this request in their behalf, for if they do not set up for the 11:54 P. M. passenger train, they possibly could not get east until 4:17 P. M. the following day."

The complaint was taken up with the railway company and on January 13, 1902, the Board received the following letter from General Manager A. J. Hitt:

"Replying to your letter of December 27th to our vice-president, Mr. Parker, together with our communication from Mr. A. L. Haines, of Seymour, Iowa, under date of December 24th, relative to service between Seymour, Iowa, and Centerville, Iowa, beg to advise that arrangements have been made whereby passengers may be carried on train No. 94, leaving Seymour at 7:35 A. M., and arriving at Centerville at 8:20 A. M. This complies fully with the request made by Mr. Haines, and will, I presume, be entirely satisfactory to all concerned."

This adjustment was satisfactory to the complainant.

Des Moines, Iowa, November 15, 1902.

No. 2477—1902.

D. J. JOHNSTON, *et al*, KALO JUNCTION,

v.

MINNEAPOLIS & ST. LOUIS RAILWAY Co. }

Train service.

Complaint filed December 27, 1901.

Petition in this case was as follows:

"We, the undersigned, ask the Iowa Railroad Commissioners of Des Moines, Iowa, that the M. & St. L. Ry. Co. stop their passenger trains at Kalo Junction, in Webster county, and state of Iowa, for the purpose of taking on and letting off passengers at said point, said stop to be arranged within sixty days from date hereof, and said railroad company to recognize Kalo Junction as a permanent stopping place for the time to come.

W. D. JOHNSTON,
JOSEPH D. KIRKHAM,
HANY TROUND,
ROBERT O. JOHNSON,
JAS. FOSTER,

D. G. JOHNSTON,
HENRY LUDKE,
ROBERT McEWEN,
W. E. BURNS,
HENRY FULLER,

and ninety-five others."

Upon the petition being presented to the company, Mr. L. F. Day, vice-president and general manager of the company, advised the Board on December 30, 1901, that although the passenger business was very light they would resume treating Kalo Junction as a flag station.

Complainants were asked to advise the Board if this was not satisfactory and nothing further was heard from them.

Des Moines, Iowa, November 15, 1902.

No. 2478—1902.

HENDERSON BROS., TRAER,

v.

BURLINGTON, CEDAR RAPIDS & NORTHERN
RY. Co. }

Loss in transit—interstate.

Complaint filed December 30, 1901.

The complainants stated that they had lost a barrel of crab apples shipped August 17th to Ward, South Dakota, and would like to have the same recovered.

While the Board did not assume any jurisdiction, the matter was taken up with the railway company to ascertain, if possible, the whereabouts of the missing shipment.

The Commissioners were advised by the general freight department of the company that the apples had not been lost but were spoiled when they reached their destination.

The complainants were advised of the statements of the company.

Des Moines, Iowa, November 15, 1902.

No. 2479—1902.

MRS. OTTO SCHNOOR, ALVORD,

v.

Overcharge.

UNITED STATES EXPRESS COMPANY.

Complaint filed January 2, 1902.

The complaint in this case was as follows:

"Please enclosed find a receipt for a box shipped from Davenport, Iowa, to Alvord, Iowa, on which the rate would be 85 cents, or 60 cents from Davenport to Lester, and from Lester to Alvord, Iowa, 25 cents, therefore an overcharge of 45 cents. Are there any means of recovering the excess charge, or overcharge, or must a person submit to such a bareface robbery. It has occurred with me more than once and I concluded to report this case to the State Railroad Commissioners and force the refunding of the overcharge. I protested to the company but they paid no attention whatever to the mistake. If you have any jurisdiction over express companies you can refer me to whom or what authority I may report the case."

The complaint was taken up with the express company at fault and the overcharge was refunded.

Des Moines, Iowa, November 15, 1902.

No. 2480—1902.

WM. SOUTHALL & SONS, PIERSON.

v.

Failure to furnish cars.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Complaint filed December 31, 1901.

Complainants in this case stated that they had been in need of five cars for a month in which to ship corn to Kansas City and could not get them.

The complaint was taken up with Mr. H. R. Sanborn, superintendent of the railway company, who replied:

"I wish to say that we are very short of cars at all points on the division and are putting forth our best efforts to supply shippers with cars. I have just been advised by our car service agent that he will be able to furnish us with a supply of cars for loading grain, and will hurry them to Pierson for this loading."

Des Moines, Iowa, November 15, 1902.

No. 2481—1902.

CITIZENS OF MACEDONIA,

v.

CHICAGO, BURLINGTON & QUINCY
RAILWAY COMPANY.

Train service.

Complaint filed January 3, 1902.

The Commissioners received the following petition in this matter:

"We, the undersigned patrons of the rural mail routes from Macedonia, Iowa, and the residents of Macedonia and vicinity, hereby ask for the following improvement in the railway service at this place:

"That the first train on the Hastings & Carson branch of the C. B. & Q. Railroad shall leave Hastings each day, Sunday excepted, immediately after the arrival at that place of the mail brought by train No. 6 on the main line of the C. B. & Q. Railroad in order that the patrons along said routes may be served with morning papers the same day of their publication.

W. H. FAHNESTOCK,

A. W. WILLIAMS,

A. H. GORRELL,

J. W. CHISHOLM,

DENNIS OSLER,

And 97 others."

G. W. FLETCHER,

C. L. BOLTON,

E. AYERS,

P. W. FREDRICKSON.

J. W. COONS,

Mr. C. M. Levy, superintendent of the railway company, on January 17th, made the following answer to the petition:

"Your letter of January 6th, enclosing copy of petition received from W. H. Fahnestock and others, of Macedonia, Iowa, asking that train No. 191, on the Hastings & Carson branch, leave Hastings on the arrival of No. 6, at 8:34 A. M., instead of on arrival of No. 4, at 11:33 A. M., received.

"It is not practicable for us to change the time of this train as requested. No. 6 is our fast Denver train. It does not come through Council Bluffs, neither does it stop at any of the small stations. For these reasons the passenger business can be much better accommodated with No. 4's connection. I have consulted with our people who are familiar with travel between points on the main line of this branch, and it is their opinion, without exception, that the present arrangement is a very much better one than what is proposed by the petitioners. We think accommodating the travelling public is preferable to running our trains to particularly improve handling the mail. We endeavor to do both but must, of necessity, give preference to the former."

The Commissioners took this case up and carefully went over it having considerable correspondence with the petitioners and others, and on March 2d, addressed the following letter to Mr. Daniel Goehring, Macedonia:

"Your letter without date or postoffice received concerning change of time of train. It seems from your letter that your difficulty is mainly with the rural free delivery and as this Board has nothing to do with that they respectfully suggest that you take the matter up with the United States postoffice authorities."

Des Moines, Iowa, November 15, 1902.

No. 2482—1902.

FARMERS' INCORPORATED CO-OPERATIVE SOCIETY, GOLDFIELD,

v.

Site for elevator.

BURLINGTON, CEDAR RAPIDS & NORTH-ERN RAILWAY COMPANY.

Petition filed January 4, 1902.

The Board received a petition signed by a number of farmers residing in the vicinity of Goldfield asking that the Board secure for their society a site for an elevator to be erected upon the station grounds.

The Commissioners in answering the petition wrote the complainants, on January 7, 1902, as follows:

"Petition of the farmers and others which you sent this Board on January 4th will be taken up with the railway company for such adjustment thereof as it may be possible to accomplish.

"It may be well to state, however, for your information that, under the decision of the United States supreme court the state has no authority to designate the party or parties to whom the railway company must allot location upon or along its side track for elevators or warehouses. This Board has held, however, that, where it can be shown that the public needs require additional elevator or warehouse facilities at the station, that this Commission would have jurisdiction in so far as directing the railway company to provide such additional elevator or warehouse capacity as might be required by public necessity."

"Some years ago the Commissioners undertook to grant the request of a petition similar to your own, the company refused to obey the order of the Board and the case was carried to the supreme court which body denied the application of the Railroad Commissioners for the enforcement of their decision. For the opinion of the supreme court in this case see Volume 86, Iowa Reports, page 641, State v. Chicago, Milwaukee & St. Paul Railway Company."

"The Commissioners hope to accomplish what you desire."

The Commissioners sent a copy of the petition to the railway company with the request that they give it careful consideration and on January 20th, Mr. W. P. Brady, general agent, wrote the Board as follows:

"Your communication of the 6th instant to which is attached a copy of a petition to your honorable Board of Railroad Commissioners duly signed by some of the farmers and others in the vicinity of Goldfield requesting a site on the depot grounds at that station on which to locate an elevator, to be operated by the Farmers Co-operative Association, has been given careful attention.

It is the opinion of the management of this company that the shipping demands at Goldfield are amply provided for by the facilities that already exist on the depot grounds of this company and those of the Chicago & North-Western Railway company, and that it would not be conducive of profit either to the Burlington, Cedar Rapids & Northern Railway company or these constituting the co-operative association, to authorize the construction of an elevator at that point, and for the further reason that an application by a reputable party for that privilege has recently been declined by the company. Therefore, in the event of personal investigation, if the Board deems it expedient to authorize an addition in the shipping facilities of the Burlington, Cedar Rapids & Northern Railway company, in

the matter of handling grain at that point, as a question of justice and equity, the applicant whose request dates prior to that of the co-operative association should be granted the first privilege of adding to those facilities."

The complainants again wrote the Board asking what could be done and were advised that if in the opinion of the petitioners another elevator was needed at that point, the Board would investigate that feature of it, but did not believe they had the authority to discriminate to whom the site should be granted. The petitioners were asked to advise the Board whether they desired investigation to proceed on those lines. Nothing was heard from the petitioners upon this point, however, but on January 14th the secretary of the society wrote the Board asking what would be done, that the Farmers Society was determined to put up an elevator even if they were obliged to put it on private grounds.

The Chicago, Rock Island & Pacific Railway company, in the mean time assumed operation of the Burlington, Cedar Rapids & Northern Railway and the complaint was taken up with the Chicago, Rock Island & Pacific Railway company, but that company reiterated the position outlined in Mr. Brady's letter of January 20th, and the Board, on June 24th, advised the complainants of the final position taken by the railway company.

Des Moines, Iowa, November 15, 1902.

No. 2483—1902.

G. W. SEIBOLD, DANBURY,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

} *Failure to furnish cars.*

Complaint filed January 6, 1902.

Complainant in this case stated that he needed a number of cars to relieve his elevator and could not get them.

Complaint was given attention and satisfactorily adjusted.

Des Moines, Iowa, November 15, 1902.

No. 2484—1902.

JAS. E. AYERS, SIOUX CITY,

v.

CHICAGO & NORTH-WESTERN RAILWAY CO.

} *Failure to furnish cars.*

Complaint filed January 14, 1902.

This was complaint that the company would not furnish cars for shipment of popcorn to points off their line in Texas and Missouri.

The commissioners in replying to this complaint on January 6th, said:

"Replying to your favor of January 14th: Your complaint of inability to get cars for shipment to St. Joe and Dallas will be taken up with the railway company at once. There is considerable complaint among shippers of their inability to get cars for handling their grain business and it is probable from this fact that the

railway company now declines to permit its cars to leave its own line, while, as is well known, in all probability the cars will not be returned to it for a long time. For the same reason it is difficult for the railway companies to get cars from their connections for business to go over such connecting lines, and this condition, of course, causes some hardship to shippers who desire to transport their produce over two or more lines of railway. The railway company might be compelled to take your grain as far as its line extends; but it is quite doubtful whether the company could be compelled to permit its cars to go to foreign companies.

The Commissioners hope to accomplish something for you and trust you will soon get your cars."

Mr. W. A. Gardner, on January 9th, wrote the Board that that company had been endeavoring to secure a car from the connecting carrier and believed that they would be able to get the cars in a few days. The effort seems to have been successful.

Des Moines, Iowa, November 15, 1902.

No. 2485—1902.

M. M. WRIGHT, CHURDAN,

v.

} *Failure to furnish cars.*

CHICAGO, MILWAUKEE & ST. PAUL RY. CO. }

Complaint filed December 30, 1901.

The complainant in this case stated that he had been trying for some time to get cars for shipment of corn but had been unable to do so.

There was some correspondence passed between Mr. Wright and the Board and later Mr. Wright called which resulted in the following letter being sent Mr. A. B. Caswell, general freight agent of the C., M. & St. P. Ry. Co., of Des Moines:

"A few days ago Mr. M. M. Wright, of Churdan, Iowa, called at this office and complained very bitterly of the treatment he was receiving in getting cars for shipment of grain to Des Moines. He said since December 7, 1901, I believe, he had only received two cars. He is one who is termed a track-buyer, but says he will load cars promptly and ship to Des Moines, where the corn will be unloaded into other cars for transportation to Runnels or some point on the Wabash. He stated that this corn was for actual use in Iowa and did not go to Kansas City or other points out of the state. We advised him to see you and we thought you would arrange the matter to his satisfaction. He called again today stating that he had seen you but got no assurance from you that his wants would be taken care of and asked that we take the matter up for him. We therefore enclose a copy of his complaint (we send to you, rather than to Chicago, as we believe you would prefer to take care of this matter yourself) and we trust that if possible you will supply Mr. Wright with cars at once.

"Please advise the Board at once of whatever action you take."

Mr. Caswell in explaining the situation wrote the Board on January 27, 1902, as follows:

"Answering yours of the 25th instant, enclosing complaint of Mr. M. M. Wright, of Churdan, Iowa.

"During almost the entire month of December and part of January this division was under the instructions of the superintendent of transportation, Chicago, to

load all empty cars available with company coal. This stringent measure being adopted on account of a coal famine and continued scarcity.

"There were several times during the month that cars were available to us for grain loading and at one interval we delivered at Adaza two cars to Pease Bros., two cars to the McFarlan Grain Company and two cars to Mr. M. M. Wright, and this was the entire supply of cars furnished Adaza the month of December, which will indicate the car shortage we were experiencing.

"On January 8th a blockade notice was posted by this company placing an embargo on grain destined to both Kansas City and Des Moines, being necessary on account of the company's yards at both points being blocked with grain to be unloaded. This notice was cancelled on the 25th instant and during that period our agents, of course, did not furnish cars to load for these points.

"Mr. Wright called upon me on the 23d instant, and was then told positively that we would furnish him cars as soon as the blockade was raised, and an explanation was offered him with reasons for the blockade and why we had been unable to procure him cars heretofore, (precisely the same explanation as given to and accepted by our other shippers). I met Mr. Wright in the evening of that same day and after an amicable discussion I again repeated to him that we would furnish him all the cars he needed on the lifting of the blockade. Further while Mr. Wright's order for cars was thoroughly understood by this office he was considered in the same light as every other shipper on this division even though it develops prior to his calling on the 23d no communication of any kind was received direct from him placing an order for cars, which would seem natural when being unable to secure them by placing his order through our agent.

"Covering the first paragraph of Mr. Wright's complaint, he stated to me that he had had some altercation with our agent at Adaza who is both agent for this company and for Pease Bros. Grain company. Our agent has personally denied any friction with Mr. Wright and is positive that he did not say to Mr. Wright what is claimed in the last paragraph of Mr. Wright's complaint.

"Regarding the car furnished Mr. Day: Same was a Wabash car—one of three which had been ordered by Mr. Wright and the order later cancelled by Mr. Wright before delivery to him. Same conditions apply on the second car delivered to Mr. Day.

"Regarding the car furnished Mr. Riley at Adaza: This car was ordered on the 2d of December by the McFarlan Grain company and through some misunderstanding or error Mr. Riley got the car which belonged to the McFarlan Grain company.

"As the situation now stands, instructions were issued by this office immediately upon the lifting of the blockade to furnish Mr. Wright three cars and they are en route at this writing."

Des Moines, Iowa, November 15, 1902.

No. 2486—1902.

MEDBURY & DARNELL, HORNICK,

v.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Failure to furnish cars.

Complaint filed January 10, 1902.

The complainants stated that they were unable to procure cars for shipment of grain to Kansas City.

Mr. A. C. Bird, third vice-president of the railway company, stated on January 13th that:

"The trouble is caused by a blockade which has continued for about fifteen days, owing to a glut of the market. We have had several hundred cars on track at Kansas City and over a hundred car loads held out of Kansas City for want of room.

"The traffic in question is of the most desirable character, and every effort is being made to handle the business promptly."

Des Moines, Iowa, November 15, 1902.]

No. 2487—1902.

M. SLIFER, DEDHAM,

v.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Failure to furnish cars.

Complaint filed January 10, 1902.

This complaint, in every particular, was similar to the case of Medbury & Darnell company v. Chicago, Milwaukee & St. Paul Railway company, No. 2486, 1902.

Des Moines, Iowa, November 15, 1902.

No. 2488—1902.

H. F. BOSQUET, ET AL, PELLA,

v.

WABASH RAILROAD COMPANY.

Shelter for passengers at Howell station.

Petition filed January 13, 1902.

The petition in this case was as follows:

The undersigned, your petitioners, would respectfully state that Howell is the name of a station on the Wabash Railroad about thirty-eight miles southeast of Des Moines, between last named point and Albia; that it is situated about two and one-half miles southwest of Pella and that there is quite a considerable passenger

traffic from and to Howell station of passengers coming from and going to Pella. We would further state that the depot which was once at Howell has been abandoned and that passengers waiting for trains at that point are exposed to the severity of the weather often entailing great bodily suffering; that sometimes it has happened that passengers after making signals near depot, were passed by trains not stopping.

Now, therefore, we your petitioners would respectfully urge upon your honorable body in view of the above statement of facts to institute such proceedings against such Wabash Railroad company as shall compel them at once to provide suitable accommodations for the traveling public patronizing their road from and to Howell station.

NAMES.	OCCUPATION.
J. VANDERSIDE	Livery.
H. F. BOUSQUET	Hardware.
WM. VANDER LINDEN.....	President Security National bank.
K. VAN QUAT.....	Journalist.
P. J. WELLE.....	U. S. Express company.
L. E. WHEELER.....	Livery.
C. S. HAMILTON.....	Brakeman.
P. C. VANDERZYL	Grain and live stock.
N. VAN VLIET.....	Security bank president.
And sixty-seven others.	

The Wabash Railroad company on January 24, 1902, made the following reply:

"The citizens of Pella have a railroad through their town, directly east and west, parallel with the Wabash, and it seems to me that amount of traffic which the Wabash would receive, even if it went to the expense of erecting a station and putting in track facilities at Howell, would be very small. It would cost us to erect passenger station, put in track and freight handling facilities about \$1,300.00. When there was a station at Howell the traffic was too small to even pay the expenses and it was finally abandoned.

"I would like to know from the petitioners how many of the parties whose names are signed to the petition would use this station and the probable total amount of revenue they would give to the Wabash, say in one year. We are naturally desirous of building up our traffic wherever we can, and if the citizens of Pella will give any reasonable prospect of a fair traffic to the Wabash we will gladly move our station to the main road leading directly north to Pella and put in proper facilities for handling the traffic."

Mr. Bousquet sent to the Board a letter which he desired to have sent to Mr. J. Ramsey, Jr., president of the Wabash Railroad company, stating instances where persons desiring to take the trains at Howell station had been put to inconvenience and suffering on account of no waiting room at the station named. Mr. Ramsey, replying, insisted that he did not believe that the amount of business that would be transacted there would warrant the maintenance of a station, but later he advised that a waiting room would be built and maintained, and on May 16th Mr. Bousquet wrote the Board the building was under way.

Des Moines, Iowa, November 15, 1902.

No. 2489—1902.

BOARD OF CONTROL OF STATE INSTITUTIONS,

v.

MASON CITY & FORT DODGE RAILROAD
COMPANY.*Location of line parallel to highway
near school for deaf.*

Complaint filed January 22, 1902.

Complaint in this case was as follows:

DES MOINES, IOWA, January 22, 1902.

Board of Railroad Commissioners, Des Moines, Iowa:

GENTLEMEN—The Chicago Great Western Railway company is proposing to build a line into Council Bluffs. The proposed line, as shown by a plat sent to this office, would result in running the road parallel to and beside a public highway which leads from the school for the deaf to the city for a long distance. It would render traffic very unsafe, and, as you already know, there are two railroads, the Rock Island and Milwaukee, at present there, and it is now proposed by this new deal to put the highway between one of these roads and the Great Western.

We are in receipt of a communication from Mr. M. B. Dodge, Esq., of Council Bluffs, seriously objecting to the proposed location, in which objection this Board joins on behalf of the school for the deaf, and requests your honorable body to take such steps as will prevent the location of this road on the proposed line. It will be a great detriment to the public and especially to the school and the inmates of it. Mr. Dodge suggests that if the railroad would use the present highway and let the county use the proposed right of way, it would put all of the railroads on one side of the highway, and would be much more desirable and would be safer.

We respectfully ask you to look into this matter, and take such action as you may be able to, to render the going to and from the institution to the city as safe as it could be made.

Yours truly,

[SIGNED]

BOARD OF CONTROL OF STATE INSTITUTIONS,

BY L. G. KINNE, *Chairman.*

The Commissioners at once laid the matter before the officials of the railroad company and at a later date the Board was advised that the arrangements for relocating the line had been satisfactorily made.

Des Moines, Iowa, November 15, 1902.

No. 2490—1902.

H. F. RANDOLPH, MAYOR, ET AL.,
CORRECTIONVILLE,

v.

ILLINOIS CENTRAL RAILROAD COM-
PANY.*Location of bins, corn cribs, etc.*

Complaint filed January 23, 1902.

The complaint in this matter was to the effect that the corn cribs, and other houses situated upon the right of way of the railroad company were objectionable to the residents in the immediate neighborhood on account of their unsightliness; that when filled they were a rendezvous for rats; that when the oats bins were filled they were offensive, as also were the stock yards, etc.

Mr. J. T. Harahan, second vice-president of the Illinois Central Railroad company, in replying to this complaint wrote the Board on February 21, 1902, as follows:

"Referring to your letter of February 1st in regard to petition of the citizens of the town of Correctionville, Iowa.

I have had this matter looked into, and it does not seem to me that the public has any just cause for complaint. The corn cribs and stock yards are located on our own grounds, and I assume that any railroad company has the right to acquire property for the location of such industries, provided it uses reasonable diligence in keeping them in a safe and sanitary condition. Last season our stock yards were floored and whitewashed inside and out, and the mayor and city council inspected the premises and pronounced them all right from a sanitary point of view. The corn cribs and oat bins are just such as may be seen at hundreds of other stations in Iowa. They, as well as the stock yards, are kept in as good condition as possible.

We have no other ground at Correctionville convenient to a side track where those industries could be located. The station grounds were acquired for the particular purpose of getting a place for them, as it is necessary to have them near our depot side track for convenience in loading and unloading.

Our division superintendent, Mr. C. K. Dixon, has had the matter up with Mayor Randolph, and a proposition was made to move the crib nearest Erwin street further away from that street. We are willing to do anything reasonable, but as stated before, we have no other piece of property away from the town to which these cribs and yards could be moved in a body."

Mr. Randolph was advised by the Board to take this matter up as suggested by Mr. Harahan and advised the board of the results. No further communication was ever received from Mr. Randolph and it is presumed that matters were arranged to his satisfaction.

Des Moines, Iowa, November 15, 1902.

No. 2491—1902.

ROBERT KRAUSE COMPANY, DAVENPORT

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

Loss of goods in transit.

Complaint filed January 24, 1902.

This was in reality a claim for damages for loss and delay, but the Board took it up with the company hoping that some amicable adjustment of the difference might be effected.

The general attorney of the railway company wrote the Board that the claim was being investigated, and if found the company was at fault the claim would be settled.

Des Moines, Iowa, November 15, 1902.

No. 2492—1902.

BASIL F. DAVIS, COMPOTINE,

v.

Undergrade farm crossing.

CHICAGO, MILWAUKEE & ST. PAUL RY. CO.

Complaint filed January 31, 1902.

On January 31, 1902, 1:00 o'clock P. M., Basil F. Davis appeared before the Board and stated that he is the owner of 100 acres of land in Wapello county, Iowa, through which the proposed line of the Chicago, Milwaukee & St. Paul Railway company runs, cutting off twenty-seven and forty-three one-hundredths (27.47) acres; that the railway will be constructed in a cut varying in depth from four and seven-tenths (4.7) feet at the west end and about eight (8) feet at the east end to about the maximum of twenty-one and one-half (21½) feet towards the middle of the forty-four (44) rod strip through which the road runs; that the sheriff's jury had awarded him \$800.00 for the right of way through his land from which award he had appealed; but that if the railway company would give him an overhead crossing he would be satisfied.

He stated that a safe grade crossing can not be constructed owing to the fact that the view of the approaching trains would be obstructed not only by the cut but by the heavy timber.

Mr. Davis filed a plat of his farm showing the proposed line of railway, with the grade stakes indicating the depth of cut.

The railway company in answer to this complaint stated that they would give Mr. Davis a good crossing at the end of the cut; also, if he would accept \$800.00 for right of way through his land they would furnish him the overhead crossing desired.

No. 2493—1902.

CHRISTIAN LOCK, KEOKUK,

v.

Refusal to allow switch for loading ice.

KEOKUK & NORTHWESTERN RAILWAY CO.

Complaint filed January 21, 1902.

This complaint seems to have arisen from a misunderstanding between the complainant and the agent of the railway company with reference to a switch for loading of ice.

After considerable correspondence had passed between the Board and the parties to this complaint, all matters seem to have been finally and reasonably adjusted.

Des Moines, Iowa, November 15, 1902.

No. 2494-1902.

THOMPSON & KNUTSON, WADENA,

v.

Failure to furnish cars.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY CO.

Complaint filed February 5, 1902.

The complainants in this case said:

"We are trying to ship wood from this point over the Chicago Milwaukee & St. Paul and the Chicago, Burlington & Quincy Railway. Both companies refuse to furnish us with cars. We have 300 cords of wood and are stuck. Can't you help us out? We have written to both superintendents and they refuse to do anything for us."

The matter was taken up at once with the railway company which resulted in the petitioners being furnished with the cars desired.

Des Moines, Iowa, November 15, 1902.

No. 2495-1902.

W. H. STEVENSON, HAMBURG.

v.

Failure to furnish cars.

KANSAS CITY, ST. JOSEPH & COUNCIL
BLUFFS RAILROAD COMPANY.

Complaint filed February 5, 1902.

Mr. Stevenson complained that the company would not furnish him cars with which to ship corn to Kansas City. Upon investigation it was found that Kansas City lines were unable to receive any more shipments at that point on account of a grain blockade, but a little later the embargo causing the complaint was removed.

Des Moines, Iowa, November 15, 1902.

No. 2496-1902.

MARY DUNDON, WHITING,

v.

Stock killed.

CHICAGO & NORTH-WESTERN RY. CO.

Complaint filed February 6, 1902.

The complainant in this case states that she had a cow killed on December 27, 1901, at or upon a highway crossing, and that the company declined to make any reply to her request for a settlement. The Board replied to this complaint that it was not a case properly within their jurisdiction, but that they would see what could be done.

On March 17th the railway company declined to entertain the claim stating that there was no negligence on the part of the company.

Des Moines, Iowa, November 15, 1902.

No. 2497—1902.

J. W. YOUNGER, WINTERSSET,

v.

CHICAGO & NORTH-WESTERN RY. CO.

} *Overcharge.*

Complaint filed February 13, 1902.

This was a case wherein by some inadvertence of the agent of the company the complainant was overcharged on a car of wheat from Webster City to Winterset, \$20.44. The matter was laid before the railway company and voucher was sent Mr. Younger for the full amount of his claim.

Des Moines, Iowa, November 15, 1902.

No. 2499—1902.

TOWNSEND & MERRILL COMPANY,
CEDAR FALLS,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

} *Discrimination—Interstate.*

Complaint filed February 26, 1902.

Claim was made by the complainants in this case that they were being discriminated against in the matter of the application of rates on shipments of coal from Illinois mines to certain points in Iowa. Although the matter was interstate it was taken up with the railroad companies involved, but there seemed to be a considerable difference of opinion with reference to facts and the complainants were advised to lay their complaint before the Interstate Commerce Commission.

Des Moines, Iowa, November 15, 1902.

No. 2500—1902.

J. P. SKINNER, GRINNELL,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Loss in transit*

Complaint filed March 4, 1902.

The complaint in this case was a claim for \$22.08 for loss of samples from a traveling man's sample case. The Board, although disclaiming any jurisdiction, took the matter up with the railway company, and the Commissioners were later advised by both the claimant and the railway company that a satisfactory settlement had been made.

Des Moines, Iowa, November 15, 1902.

No. 2501—1902.

B. F. KELLER, KNOWLTON,

v.

Drainage.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

Complaint filed March 4, 1902.

The complaint in this case was as follows:

"I thought I would write to you regarding a difficulty arising between me and the Chicago Great Western Railway company, caused on account of back-water, caused by a dam on the right of way which has raised the water six feet at my regular crossing, and my pasture being covered both sides of the river, makes it impossible for my stock to cross without swimming, and my farm land all being on the other side of the river makes it impossible for me to farm my land except it is bridged, and it will take two bridges thirty feet long at least to span the water."

The matter was taken up at once with the railway company, which resulted in a satisfactory adjustment of the same.

Des Moines, Iowa, November 15, 1902.

No. 2502—1902.

W. M. PRICE, ELLSWORTH,

v.

Failure to furnish car.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Complaint filed March 11, 1902.

This complaint was filed by Mr. Price on behalf of one of his neighbors, Mr. Johnson, who desired to ship his household goods to some point in Minnesota. The matter was taken up with the railway company and the Board was advised later that the cars had been furnished.

Des Moines, Iowa, November 15, 1902.

No. 2503—1902.

E. S. SHANNON, JAMAICA,

v.

Street crossing.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

Complaint filed March 11, 1902.

In this case a petition was filed asking the Board to order the opening of a crossing connecting Ellis' second addition to Jamaica, running south from Main street, etc. The petitioners were requested to inform the Board whether Main

street had been established over and across the railway right of way; or had it been established up to and not across the right of way. Also whether Main street was in existence before the railroad was built. At a later time the Board was advised by a resident of Jamaica that the street in question had only been established up to and not across the right of way.

Des Moines, Iowa, November 15, 1902.

No. 2504—1902.

JOHN NICHOLS, EAST PERU,

v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

Underground farm crossing.

Complaint filed March 13, 1902.

The complainant in this case stated that he had always been provided with a crossing under a trestle; that the company was now filling the trestle, which if completed would deprive him of his crossing; that without such crossing he would have to go two and one-half miles to get to the east side of his farm.

The Commissioners took the matter up with the general management of the railway company and after some correspondence were advised that everything was satisfactory.

Des Moines, Iowa, November 15, 1902.

No. 2505—1902.

W. J. R. BECK, FT. MADISON,

v.

ATCHISON, TOPEKA & SANTA FE RY. CO.

Train service.

Complaint filed March 14, 1902.

This was a complaint that persons desiring to take a certain freight train carrying passengers had to go down to the yards and hunt up the caboose, etc. The railway company in answer stated that they were running plenty of trains and did not desire to carry passengers on freights and only did so to accommodate the public. A new time card was arranged for, which in some measure obviated the cause for complaint, and inasmuch as the local passenger earnings for Iowa for six months, ending May 31st, were only \$213.17, or \$2.37 per mile per month, the Board did not feel like making any orders in the case.

Des Moines, Iowa, November 15, 1902.

No. 2506—1902.

A. J. MURPHY, HERNDON,

v.

CHICAGO, MILWAUKEE & ST. PAUL RY. CO.

} *Stopping trains at platform.*

Complaint filed March 14, 1902.

The complainant in this case stated that it was hard for ladies and children, when it was raining, to go forty rods west of the depot to get on the train, etc. The attention of the company was called to this state of affairs by the Board and no further complaint was made.

Des Moines, Iowa, November 15, 1902.

No. 2507—1902.

BOARD OF SUPERVISORS OF STORY
COUNTY,

v.

DES MOINES, IOWA FALLS & NORTHERN
RAILWAY COMPANY.

} *Highway crossing.*

Complaint filed March 14, 1902.

The chairman of the board of supervisors wrote the Commissioners that at the point where the Des Moines, Iowa Falls & Northern Railway, then in course of construction, crossed the North-Western railway, there was also a public highway, and that the construction company was arranging a public crossing that would be very dangerous on such highway. The Commissioners visited the place of the proposed highway crossing on March 26, 1902, and at that time made suggestions which seemed to be satisfactory to all concerned. There was some misunderstanding, however, which resulted in a proposition by the railway company to install an electric bell, with search-light attachment, at the crossing, which proposition was later accepted by the board of supervisors.

Des Moines, Iowa, November 15, 1902.

No. 2508—1902.

D. M. GALLENTINE, VAN CLEVE,

v.

IOWA CENTRAL RAILROAD COMPANY.

} *Right of way fence.*

Complaint filed March 15, 1902.

Complainant in this case stated that the right of way fence of the respondent company was in need of repairing along his farm. The attention of the railway company was called to the same and cause for complaint was removed.

Des Moines, Iowa, November 15, 1902.

No. 2509—1902.

MASON CITY & FORT DODGE RY. CO.

v.

Petition for right to condemn.

J. D. DENNISON, ET AL, CLARION.

Petition filed March 17, 1902.

This was the ordinary petition for right to condemn as provided by statute, but before hearing was had the Commissioners were advised that adjustment had been made.

Des Moines, Iowa, November 15, 1902.

No. 2510—1902.

M. A. KUBISH, COUNTY SUPERVISOR,
FORT MADISON,

v.

Highway crossing.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

Complaint filed March 18, 1902.

Complaint in this case was as follows:

"I am having difficulty with the Chicago, Milwaukee & St. Paul Railway company over a new consented public highway which highway was properly established two years ago and request was made of the said railway company to establish a crossing which they did not resist but neglected to put in and some two months ago I requested again the said railway company to set their price on the said crossing and the superintendent, Mr. E. Clemons, told me that he was informed that only one man was in need of the crossing and refused to grant one there. Which is wrong as there are five property owners, four of them having no road at all, one having a private road. Two of them are shut off from their public school in the district. The said road is located on section line and the crossing is in a cut five feet nine inches deep and is in a location where you can have a good view of the approaching train for a distance of very nearly two miles from either direction which certainly would not be an objection of being a dangerous crossing.

County attorney requested me to appeal to you before we take any further steps and ascertain some remedy by which to proceed. This road is situated in Calmer township, Winneshiek county. I hope to hear from you by an early mail."

The matter was taken up with the railway company, which company replied by its general manager, Mr. H. R. Williams, as follows:

"Replying to your communication of the 19th, addressed to president Earling, relative to complaint of board of supervisors through M. A. Kubish in regard to highway crossing about two miles west of Conover.

From the attached profile you will see that the point where they originally asked us to locate the crossing was in a rock cut about seven or eight feet deep and on a three degree curve, which would render it impossible for an engineer to see the crossing from any safe distance and make it a dangerous place; further more, in winter this is a bad place for snow and we have been obliged to put up a tight

board fence on both sides of the cut along our right of way line and the trouble with snow at that point in the winter would greatly increase the danger of the crossing if it should be located there.

Mr. Clemons, our division superintendent, advises that he met Mr. Kubish last winter and offered to establish a crossing at the east end of the cut in lieu of the one which they proposed, to which Mr. Kubish agreed, the same being confirmed by Mr. Kubish's letter attached.

On account of the original location of the crossing being in a cut and on a curve and so extremely dangerous when a comparatively safe crossing can be established a short distance east of there, we think they should be satisfied with the last mentioned crossing.

The material in the cut is rock and it would cost about \$700 to make the necessary excavations if the crossing were located at that point and we still stand ready to carry out our agreement in that respect.

Will you kindly return to me Mr. Kubish's letters? If there is anything further that we can do in this matter I shall be pleased to receive your suggestions."

The Commissioners called Mr. Kubish's attention to the proposition of the railway company, and on April 19, in answer to a letter of Mr. Kubish, dated April 18, the Board suggested that the most satisfactory method of settling the controversy would be an agreement between the county authorities and the railway company.

The Commissioners understand that a satisfactory agreement was made.
Des Moines, Iowa, November 15, 1902.

No. 2511—1902.

B. F. PETERS, RUNNELLS,

v.

WABASH RAILROAD COMPANY.

} *Enforced removal of old mill.*

Complaint filed March 18, 1902.

In this complaint the assertion was made that the company had given the complainant notice to remove his mill from their right of way. He stated that the mill was not in operation at the present time but he was willing to start it going, etc.

Complaint was taken up with the company and on May 19th President Ramsey wrote the Board as follows:

"The mill belonging to Mr. Peters, located on our property, has been standing for some years and it is now in such condition as to make it unsafe to longer remain. It is my understanding that the building is of no use at present, and to protect ourselves from possible dangers, we are felt called upon to ask the removal of the building from our property. We have no intention to be arbitrary in this matter and are willing to give Mr. Peters reasonable time to comply with our wishes. I have allowed the matter to remain in *statu quo*, but do not feel that we can endanger our property much longer."

The Board advised Mr. Peters to take the matter up with Mr. Ramsey direct.
Des Moines, Iowa, November 15, 1902.

No. 2512—1902.

F. L. J. H. TICE, MONROE,

v

Farm crossing.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

Complaint filed March 25, 1902.

On March 25th Mr. F. L. J. H. Tice, of Monroe, Iowa, called at this office and asked that a crossing be provided for him with cattle guards so that one person might drive stock across the track. He stated that he had to use the crossing quite frequently as the greater part of his farm was on the east side of the railway.

Mr. Tice said he would surrender his right to cultivate the right of way if the company would provide him the cattle guard.

The matter was taken up at once with the railway company and they assured that the same would have proper attention.

The Board understands that the matter is adjusted to the satisfaction of Mr. Tice.

Des Moines, Iowa, November, 15, 1902.

No. 2513—1902.

TUNIS VAN ZANTE, OTLEY,

v.

Farm crossing.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

Complaint filed March 25, 1902.

This case in all respects was similar to that of Tice v. same company, No. 2512—1902.

Des Moines, Iowa, November 15, 1902.

No. 2514—1902.

LEE CANFIELD, BENSON,

v.

Train service.

ILLINOIS CENTRAL RAILROAD COMPANY

Complaint filed March 28, 1902.

Complaint in this case was as follows:

"The people of this place desire to have train No. 4 east, due to leave here at 1:41 P. M. daily on the Illinois Central Railroad, stop on flag to accomodate passengers at this place.

People from here have much business in Cedar Falls and Waterloo, the county seat, but at present we cannot reach these towns by rail and return the same day. We also feel that we are discriminated against as this train stops on flag at New Hartford, Iowa, and other small towns.

Please take the matter up with the railroad company and advise me what is done."

The railway company in answering this complaint stated:

"We find that the passenger business at this point does not warrant making it a flag stop. Mr. Canfield's reference to New Hartford is not well taken, as the receipts from passenger business at Benson during the past year have amounted to only about seven per cent of the receipts from passenger business done at New Hartford. There is no comparison between the two towns from a business point of view. We have no towns in Iowa the size of Benson where our train No. 4 stops, and I would not care to establish a precedent by making this arrangement at Benson."

The Commissioners did not believe, under the circumstances, that they would be warranted in making any order in this case.

Des Moines, Iowa, November 15, 1902.

No. 2515—1902.

BADGER GRAIN & LIVE STOCK COM-
PANY,

v.

MINNEAPOLIS & ST. LOUIS RAILWAY
COMPANY.

} Site for elevator.

Complaint filed March 28, 1902.

Complaint in this case was as follows:

"For some time we have talked of getting a private elevator here at Badger, Iowa, as the grain is bought here by two line elevators, the Peavy and the Great Western Elevator companies, both of Minneapolis; and many times during the last two years and especially during the last winter the difference in the price here and in the neighboring towns has been from two to five cents per bushel, and we have lost not only the grain but business has suffered in other lines. Three gentlemen here and the writer have formed a company and we have made an application to the railway people for a site. They did not answer our letter, but sent the traveling freight agent here to inform us that they had no site here for us to build an elevator on.

"Now, we appeal to you and lay the matter before you that you may be able to see how we are situated, and hope that you may be able to do something for us getting a site as soon as possible."

Mr. L. F. Day, general manager of the Minneapolis & St. Louis Railway company, answering this complaint on April 4, 1902, said:

MINNEAPOLIS, MINN., APRIL 4, 1902¹

Mr. Dwight N. Lewis, Secretary Board Railroad Commissioners, Des Moines, Iowa.

DEAR SIR:—I am in receipt of your favor of the first instant enclosing copy of letter which you have received from the Badger Grain & Live Stock Co., making application for a site on our ground at Badger for the erection of an additional elevator. I enclose herewith carbon copy of a letter which I have today sent to Messrs. Healy & Healy of Fort Dodge in reply to a similar application from the Farmers Elevator Co., which it appears has just been organized to conduct similar business at Badger which I believe will explain the situation fully.

We want to see that the interests of business men of Badger are fully protected by having a proper market at that point and that the farmers located in that vicinity have ample facilities for disposing of their grain.

I do not think we have any land at that point that is not occupied or that application has not been made for, but I have instructed that the matter be carefully investigated at once to see that whatever is fair and reasonable should be done. It would seem to me that proper attention was paid to Mr. Peterson's letter by sending a traveling freight agent there to confer with him, and I think better results would be obtained if proper representatives of the Badger Grain & Live Stock Company, would call upon proper officers of the railway company and go into the matter carefully, and decide upon some policy which would protect their interests and our own.

Yours truly,

L. F. DAY,

General manager.

The letter which he referred to as having sent Messrs. Healy & Healy, of Ft. Dodge, is also furnished in order to more fully give the company's position concerning elevator at Badger:

"I am in receipt of your letter dated the 31st ultimo, advising that an association of farmers, located in the vicinity of Badger, has been formed for the purpose of starting an elevator at that point to market their grain, this action being brought about by reason of their feeling that the prices have not been maintained by the elevator companies now there, and requesting that we grant a location on our ground for this additional elevator.

"Of course we are much interested in the success and prosperity of the town of Badger as any merchant or farmer located in that vicinity and it is for that reason that we induced two line companies to invest their money there originally, in order to provide ample facilities and afford competition. I have received nothing from any other source that the market was not protected, but, on the contrary, our advices from time to time indicated that the prices for grain were maintained. If this has not been the case it seems to me that to gentlemen interested like ourselves in that town, should have promptly reported the matter and we would lend our efforts to correct it. I will have the matter looked into carefully at once by our traffic department and see what can be done to improve the situation.

"I doubt very much whether there is room for any additional elevators on our ground at that point, or whether there is any necessity for them if the companies now there will do their part as they should. But, as stated above, I will have the matter thoroughly investigated and adopt some means to see that the business men of Badger and the farmers adjacent thereto are protected.

"We have applications in for ground at that point for some time, which have not been acted upon. To-day I am in receipt of another application, through the Board of Railroad Commissioners, making application for an elevator site on behalf of the Badger Grain & Live Stock Co., which I assume is an organization distinct from the one you are interested in. Obviously we cannot accommodate all and we must continue to make the best use of the ground we can at that point, consistent with our own and the interests of our patrons."

The Commissioners took the matter up further with the Badger Grain & Live Stock Company, but they made no further statements in answer to the position assumed by the company and the case was closed.

Des Moines, Iowa, November 15, 1902.

No. 2516—1902.

AGAR PACKING COMPANY, DES MOINES,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

*Refusal to switch car of hogs to line
connecting with packing house.*

On April 3, 1902, 4 o'clock P. M., Messrs. Craig and Agar, representing the Agar Packing company of Des Moines, Iowa, called at the office of the Board of Railroad Commissioners and stated substantially as follows:

That their plant and stock yards were located on the tracks of the Des Moines Union railway, at Des Moines, Iowa, which company had "Y" connections with the Chicago & North-Western Railway company; that a car of hogs had been shipped to the Agar Packing company from Saylor, Iowa, on this day, and were now being held in the yards of the Chicago & North-Western railway, at Des Moines, Iowa, said North-Western company refusing to set the car over on the "Y" so that the Des Moines Union Railway might switch the same to the yards of the Agar Packing company; but owing to the lateness of the hour great damages were liable to result by reason of this refusal of the Chicago & North-Western Railway company to deliver; that the distance of the side tracks of the Chicago & North-Western Railway company to the stock yards of the Agar Packing company was too great to admit of driving the hogs across, and they asked the Board to take immediate action for their relief.

Thereupon telegram was sent to the general freight agent of the Chicago & North-Western Railway company, Mr. E. D. Brigham, asking for an explanation of the matter, and about 5 o'clock P. M., Mr. L. F. Berry, general agent of the Chicago & North-Western Railway company at Des Moines, Iowa, telephoned that he had orders from Chicago to deliver the car of hogs in question, under protest, to the Des Moines Union Railway company for the purpose of being transferred to the stock yards of the Agar Packing company.

At a later hour the Agar Packing company advised the Board that the car had been switched, and withdrew the complaint.

Des Moines, Iowa, April 4, 1902.

No. 2517—1902.

GEO. MORITZ, STORM LAKE,

v.

MINNEAPOLIS & ST. LOUIS RAILWAY
COMPANY.

Cattle guards at farm crossing.

Complaint filed April 5, 1902.

The complainant wrote the Board that he would like to have cattle guards at his private farm crossing and his request was forwarded to the railway company and on May 23, 1902, the Commissioners were advised that the company would grant the request of the complainant.

Des Moines, Iowa, November 15, 1902.

No. 2518—1902.

SAM BLOSSER, PATTERSON,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Open farm crossing.*

Complaint filed April 9, 1902.

The complainant in this case sent a sketch of his farm which indicated that in order to reach the highway he must cross the track of the respondent company. The complainant stated that he had not been provided with an open crossing, that some six or seven years ago wing fences and cattle guards were provided although the gates still remained, but now the wing fences were down so that they would not turn stock and he desired the gates removed. He desired the crossing to be made an open one, fully protected.

The railway company, as the Commissioners were advised, repaired the fences and cattle guards and constructed new gates.

Des Moines, Iowa, November 15, 1902.

No. 2519—1902.

GOSSMANN & REGAN, ELKADER,

v.

CHICAGO, MILWAUKEE & ST. PAUL RY. CO.

} *Overcharge—interstate.*

Complaint filed April 9, 1902.

The Board received the following request from the complainants in this matter:

"Please investigate the following: We bought a car load of furniture in Chicago at forty cent rate. Postville gets a rate at thirty cents, Decorah at thirty cents, and Sioux City at same—300 miles further west. Can the railway company do the same under the interstate law? All we want is justice. Please advise"

The case being interstate in its character the Board, of course, had no jurisdiction but asked the railway company to explain, if they could, the seeming discrimination.

Replying to this request, Assistant General Freight Agent R. M. Calkins, on April 11th, stated:

"Replying to your favor of the 9th in reference to complaint made by Gossmann & Regan, Elkader, Iowa. Memorandum next attached will show how the rates are applied upon furniture to that point. You will note that they have been correctly charged. While we apply the Chicago-Sioux City rate of 30 cents to points on the Iowa & Dakota division (which would include Elkader) the minimum is 20,000 pounds per car, and instead of shipment costing them \$48.00 it would have cost them \$60.00 per car. The only way that they can take advantage of Sioux City basis of rates would be to load their cars to 20,000 pound capacity and they would be entitled to 30 cent rate."

The complainants were advised of Mr. Calkins' explanation.

Des Moines, Iowa, November 15, 1902.

No. 2520—1902.

J. W. HILLYARD, DOWS,

v.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY

Stopping train at platform.

Complaint filed April 10, 1902.

The complainant in this case made statement that:

"The Burlington, Cedar Rapids and Northern Railroad today put into effect an order at this place stopping the passenger train for dinner here one block south of the depot in the street, instead of at the depot as formerly, this being near the Hotel Dows, which they seem to wish to favor, whereas formerly another eating house near the depot had an equal chance. This, if continued, will result in driving out of business the other party. He has requested me to write you in regard to it, and see if it lies within your province to have the trains stopped at the regular place, the depot."

Mr. W. P. Brady, general agent, explained the arrangement which they had made in letter of May 12, 1902, as follows:

"Complete investigation of this complaint has been delayed on account of my absence from the city on a brief trip east for recreation. This company formerly owned an eating house at Iowa Falls, which was destroyed by fire and not rebuilt. We persuaded the proprietor, Mr. Hopkins, to purchase the hotel at Dows with the understanding that we would continue the arrangements made at Iowa Falls under which he furnished patrons meals. This new arrangement relative to the stopping of trains was brought about as a matter of convenience to our passengers, and in order that they might reach Mr. Hopkin's hotel as comfortably and conveniently as possible, and because we are under obligations to him on account of his largely yielding to our persuasion in making his new hotel venture at that point."

Complainant was furnished copy of Mr. Brady's letter and made no further objections to arrangements as indicated therein.

Des Moines, Iowa, November 15, 1902.

No. 2521—1902.

C. O. HOWARD, WAUKON,

v.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Additional side track facilities.

Complaint filed April 11, 1902.

The complainant in this case wrote the Board at some length stating his reasons for requesting more side track facilities, sending with his statement tracing of the station as well as photographs showing exact conditions at the time he made his complaint. The complainant's letter is inserted herewith:

WAUKON, IOWA, April 10, 1902.

Railroad Commissioners, Des Moines, Iowa:

GENTLEMEN:—I regret very much the necessity for appealing to you to act in your official capacity by requiring the Chicago, Milwaukee & St. Paul Railway company to provide me with

reasonable side track facilities for handling my freight, but am compelled to do so because of the company's refusal to make the necessary improvements.

My business is located on block 82 in Waukon, as shown by the plat herewith, all of which I own. My business consists in the handling of grain, seed, and other farm products, lumber, lime, brick, sand, cement, hard plaster, land plaster, coal, salt, sewer pipe, baled hay, sawdust, etc., and owing to the inaccessibility to freight cars, to delays caused by trains waiting for each other, to long and frequent delay in consequence of switching several trains a day while cars are being loaded and unloaded, and to the difficulty of getting goods which have been unloaded directly from the car into the elevator basement, it has been costing me nearly double for loading and unloading what it would have cost me with the customary facilities afforded shippers.

My freight tonnage for the past year has amounted to about 9,000,000 pounds. By referring to the photographs and plat you will see the condition of the team yard (located on the right of way through the center of my block, 82) the position of cars and their numbers as they stood on the 9th day of this month. This condition is no exception, but is frequent and sometimes worse. The space between the cars on either track, as indicated on the plat, is nine feet ten inches at the north end, and twenty-two feet at the north line of the Pacific street. From these cars three-dray teams, a merchant's team and two of my teams were unloading freight. Among the cars I had two cars of lumber, one of coal, one of cement and one of baled hay. The narrow space between the cars is accessible only from the south end. There is no way of reaching the cars from the west side because of my elevator and the high ground, or bank, on that side. At the north end, off from Shutluck street, teams cannot enter the yard on account of the bare rails and ties, and we are cut off from the east side by the ditch. About eight years ago I built two bridges over this ditch in order to reach cars from my lumber yard, and to cross the railway tracks to the elevator for freight stored in the basement of same. Some three years ago I was requested by the company to take out the south bridge, and one year ago the remaining bridge located at a point about fifty feet south of Shutluck street, was condemned and a sign erected by the side of it, as shown in the picture; the company refusing to keep up the bridge at this point at their own expense.

Now I respectfully ask you to come here and investigate the situation, and, if found as I represent, require the company to build a side track on the east side of their right of way the length of my lumber yard, and to plank the railway tracks where the teams have to do this work.

Asking your attention to the above at your earliest convenience, I am

Yours very respectfully

C. O. HOWARD.

The general manager of the railroad company assured the Board that the case would be given prompt consideration, and later in the season the Commissioners were advised that since the improvements the company had made in the conditions at that place, the facilities were ample and everything was satisfactory.

Des Moines, Iowa, November 15, 1902.

No. 2522—1902.

H. F. COLLVER, MECHANICSVILLE,

v

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

} *Train service.*

Complaint filed April 18, 1902.

Complaint in this case was as follows:

"We have very poor passenger accomodations at this point going west. There is no passenger that we can get out on from 10:38 P. M. to 1:35 P. M. There is a passenger west at about 6 o'clock A. M. that we would like to have stop here to let off passengers and stop on flag if they do not want to make a regular stop. I wish you would look this matter up and get us a regular train here in the morning."

The company in answering this complaint said:

"We should be pleased if it were possible to arrange this, but No. 3 being a Pacific coast train with particular heavy travel and important connections to make, it would be impossible to schedule it with any additional stops. The stop at Stanwood is for coal and water and at Wheatland for connection with another railway, thus allowing those points to be made flag stations for that train. The communication addressed to the Board enclosed with yours of the 15th is herewith returned."

Under the circumstances the Commissioners did not feel warranted in making any order as petitioned for by the complainant.

Des Moines, Iowa, November 15, 1902.

No. 2523—1902.

LAFAYETTE DUDGEON, HEDRICK,

v.

Undergrade farm crossing.

CHICAGO, MILWAUKEE & ST. PAUL RY. CO. }

Complaint filed April 19, 1902.

Complaint in this case was as follows:

"You are no doubt aware that the Chicago, Milwaukee & St. Paul Railway company made a survey and are now grading on the same from Muscatine to Rutledge and the right of way through Wapello county was secured by their agent, E. E. McElroy, of Ottumwa. I was unable, at the time of signing the deed of right of way to secure an underground crossing on my farm, located in township seventy-three (73), range twelve (12) west of Wapello county. I have written the chief engineer concerning the matter but have up to the present time received no satisfactory answer, though their division engineer examined conditions and reported same to Chief Engineer Whitmore, and thought there would be no trouble in securing an underground crossing at the place mentioned.

"But Mr. Whitmore informs me that he thinks he can make a sufficient over-grade crossing. Not desiring to waste any time in corresponding with them I refer the matter to you for your consideration. I will enclose a diagram of the farm that is crossed by the Milwaukee cut-off showing the location of the improvement, water-ways, etc.

"The underground crossing is something near 100 feet either east or west of the place indicated on the map as a dry slough, where the grade is from twelve to fifteen feet in height. You will notice on the diagram that the living water is all on the south side of the right of way and divides pasture so as to cut all north off from water. I further state that it would be very inconvenient for me to have a grade crossing so far from my residence, and I feel out of justice I should have an underground crossing as I gave no trouble in securing right of way over a mile through one of the best stock and grain farms in Wapello county. After they have damaged my farm they seem to want to give me no convenience. The cash value of this farm is at least \$75.00 per acre.

"I refer this matter to you now with the hope that you can bring them to some satisfactory terms concerning this underground crossing. Any information that you may desire about this matter write to me and I will gladly give the same."

In acknowledging receipt of this complaint the Commissioners wrote Mr. Dudgeon that:

"Your case will be taken up with the railway company and it is hoped by the Board that something may be accomplished for you, but we can give you no assurance, as our supreme court has decided that grade crossings are the rule in this state, and that simply because it is inconvenient to open gates is not sufficient reason to warrant the Commissioners in ordering an undergrade crossing.

"Of course it is needless to tell you now that you should have made arrangements in writing for the kind of crossing you wanted when you deeded the right of way. However, the Commissioners will do the best they can for you."

The railway company in answering this complaint through its general manager, Mr. H. R. Williams, on May 7th, said:

"I beg to say that we have had this matter carefully investigated and find that settlement for right of way was made by our paying him \$3,400 and this was without any provision or understanding that he should have anything but the ordinary grade crossings and you will note by the profile that satisfactory grade crossings can be furnished at almost any point on his farm with the exception of a short distance near the point where he requests an under crossing.

As we paid Mr. Dudgeon for the right of way on the basis of grade crossings, we feel that if he now wishes an under crossing he should reduce the amount which we paid him to that extent.

As near as we can estimate, the cost of a permanent cattle pass 6x6x8 feet high, which is probably all that he would want, would be about \$700.00 and we are willing to furnish him a cattle pass on this basis.

If this is satisfactory to Mr. Dudgeon I will have our right of way agent see him and arrange the details.

If, after looking into the matter and examining the profiles, you do not think that our position is correct, I should be glad to have your views on the subject."

Copy of Mr. William's letter was sent the complainant who responded on May 17th, as per the following:

"A short time ago I received a letter from Chief Manager Williams in reference to the matter of an undergrade cattle pass and he made about the same statement to me that he did to you, that is he would make a cattle pass for \$700.00, which I cannot consent to pay, for I think I am justly entitled to one without any expense to me whatever. I consider it their business to furnish me a suitable and convenient pass at their own expense.

"I reason the matter this way; first, they located the road on my place without my consent, and secured the right of way by condemning same, and thus compelling me to take a much less price than I asked. I offered to give them deed for right of way with barrow pits over a mile in length through my place for \$5,000.00, which sum was cut down to \$3,400.00 by condemnation jury. In the second place I feel that they transgressed on my rights by forcing the road through my farm, which represents my life-time work and which I prize as a home, and furthermore, they want to now put me off without any convenience whatever. At the time I signed deed for right of way I was misled by their agent whom I put confidence in as a lawyer; he told me that my signing the deed would interfere in no way with my securing crossings as I wanted them. Now if you would come down and look the situation over you would order them to put cattle pass in without any further trouble about it. I appeal to you because I thought my rights would be respected, because you have more weight and influence with the company than individuals. And now I ask you to do your utmost to secure for me an undergrade cattle pass at some convenient place in my pasture. Now I rest the case with you hoping to hear from it favorably in the near future."

The Commissioners, on May 19th, again wrote Mr. Dudgeon, a copy of which letter follows and closed the case:

DEAR SIR:—"Your communication of the 17th, inst. received, and will be given attention. In this connection please refer to letter from this Board of April 21. The Commissioners do not know what they can accomplish for you, for the supreme court has stated that the rule in this state is the grade crossing with gates, and that to entitle a land owner to an undergrade or overhead crossing it must be shown that a grade crossing cannot be constructed at any reasonable place on the farm; that simply because it is inconvenient to open gates or remove bars would be sufficient reason for the ordering of any other than a grade crossing.

The commissioners have recommended to the legislature the past two or three sessions that some law should be passed on the subject of farm crossings defining the duties of railway companies, etc. and although some effort was made by some of the members to have such a law passed, the measure was killed, and the conditions at present are the same as they have been for many years.

Please also refer to letter of May 7th from this office wherein it is suggested that you write Mr. Williams with reference to a possible compromise of your differences."

Des Moines, Iowa, November 15, 1902.

No. 2 24—1902.

C. EMORY HARRISON, DAVENPORT,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY,
CHICAGO, BURLINGTON & QUINCY RAIL-
WAY COMPANY,
BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY, AND THE
CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

*Discrimination in through rate, inter-
state.*

Complaint filed April 23, 1902.

The following correspondence explains the situation as presented by Mr. Harrison:

DAVENPORT, IOWA, April 23, 1902.

Chairman Board Railroad Commissioners, Des Moines, Iowa:

DEAR SIR:—There are several factories that are talking strongly of leaving Davenport for Rock Island because of a lower rate for southern incoming freight in the latter city. These factories deal in southern lumber or in some way use southern goods. Davenport has been trying to get fair play in this matter for several years past. The difference in the rate on incoming goods from southern points appears to be from one and a half to two cents on the one hundred pounds, a difference of considerable importance to a big factory.

The bonus mentioned in the accompanying newspaper clipping amounts to very little. The principal trouble lies in the freight rate discrimination. The article referred to is taken from the Davenport Leader of April 21, 1902. If this matter is not settled immediately the Butter Tub Company moves from Iowa to Illinois.

I trust that the Commission will see if it can give any relief. Hoping to hear from you immediately I am

Yours truly,

C. EMORY HARRISON.

DES MOINES, IOWA, April 24, 1902.

Mr. C. Emory Harrison, Davenport, Iowa:

DEAR SIR—Yours of 23d inst. received and will be laid before the commissioners at their next meeting; in the meantime please advise over what roads the butter tub people ship their lumber from the south and whether the lower rates to Rock Island are granted by the company that charged the higher rate to Davenport.

Of course you will understand that this is interstate commerce and not under the control of this Board, yet the Commissioners are very glad to do anything they can to remedy such conditions as you cite in your letter.

Very respectfully yours,

DWIGHT N. LEWIN,
Secretary.

DAVENPORT, IOWA, April 29, 1902.

Secretary Railroad Commissioners, Des Moines, Iowa.

DEAR SIR—I am informed by the Fremont Butter Tub Company that their lumber from the south is shipped over the following roads:

The Chicago, Milwaukee & St. Paul, Chicago, Rock Island & Pacific, Rock Island & Pacific, Burlington, Cedar Rapids & Northern and the Chicago, Burlington & Quincy.

The same company states that the lower rates to Rock Island are granted by the same companies that charged the higher rate to Davenport. Where or at what point this extra rate of two cents per one hundred pounds is charged I have not been able to ascertain. The extra rate might be applied somewhere in the south. In Davenport, however, it is generally referred to as the "bridge toll."

The lumber used by the Butter Tub company is ash lumber and is shipped in car load lots. The Butter Tub company receives its lumber from the following points; Memphis, Tenn., Washington, La., Little Rock, Ark., and Jonesboro, Ark.

Thanking you for your courtesy and trusting that you will get this matter of different freight rates between Rock Island and Davenport before the Interstate Commerce Commission, I remain,
Very respectfully.

C. EMOY HARRISON.

Although the matter was interstate, the railway companies interested were asked to advise the Board whether something might not be done to remedy the evils complained of.

The railway companies interested very kindly took the matter up and adjustment was made in the rates to the satisfaction of the people of Davenport, as is evidenced by the following letter of Mr. Harrison, dated May 11, 1902-

"I received your letter of several days ago, and desire greatly to thank you for the interest the Iowa Board has taken in the adjustment of railroad rates. It is certainly a source of satisfaction that Davenport and Rock Island have at last been 'placed on a parity in the matter of rates on southern lumber.' I sincerely trust that you have been correctly informed by the railroad companies and that the matter has been settled for good. If you should receive still more definite information as to the adjustment of rates referred to, I would be greatly pleased to hear from you again. In closing, I again desire to thank you for the interest you have taken in the matter, which is of such concern to a number of Davenport industries."

Des Moines, Iowa, November 15, 1902.

No. 2525—1902.

CHAS. BATTERN, STORM LAKE,

v.

MINNEAPOLIS & ST. LOUIS RAILWAY
COMPANY.

} Cattle guards and farm crossings.

Complaint filed April 29, 1902.

The complainant in this case desired cattle guards for his private crossing on his farm one-half mile south of Truesdale, which request was communicated to the railway company.

The request was granted.

Des Moines, Iowa, November 15, 1902.

No. 2526—1902.

E. J. SCHROEDER, OYENS,

v.

ILLINOIS CENTRAL RAILROAD COMPANY.

Site for elevator.

Complaint filed May 16, 1902.

The complainant in this case stated that he desired an elevator site at Oyens and had requested the company, on January 25, 1902, to grant him the same. On May 9th the company answered stating that they would not give him a site even though he would pay for extending the sidetrack.

Answering this complaint Mr. J. T. Harahan, second vice-president of the railroad company, on May 26th, said:

"I have had this matter looked into and find that there are now two elevators in operation at Oyens, which have ample facilities for handling all the grain that is offered at that point. An additional elevator would not mean any additional business for the railroad, but would simply divide it up between three shippers instead of two, in which case there would be no money in it for any of them. I consider it would be an injustice to the other two firms now established there to permit a third elevator to be erected. You will understand that the railroad company would be only too glad to have an additional elevator at Oyens, if there was business enough for it, but I do not think we would be justified in giving Mr. Schroeder a site for an elevator under the circumstances. Our local freight officials met Mr. Schroeder recently and explained the situation to him, at the same time offering to give him a location at another point where there seems to be a good opportunity of making a profitable investment.

"The two firms now doing business at Oyens afford good competition in the matter of prices. Another elevator is neither necessary nor advisable, and I do not at this time care to consider any application for lease of this company's ground at Oyens for the purpose named."

As Mr. Schroeder made no response to letter sent him, it is presumed he adjusted the matter of elevator site with the railway company direct.

Des Moines, Iowa, November 15, 1902.

No. 2527—1902.

J. S. HOFER, DES MOINES, IOWA,

v.

CHICAGO, BURLINGTON & QUINCY
RAILWAY COMPANY, AND

IOWA CENTRAL RAILWAY COMPANY.

Overcharge on household goods.

A copy of the letter sent Mr. Bechtel, on May 24th, will explain the complaint made by Mr. Hofer:

"About August 14, 1902, Mr. J. S. Hofer shipped his household goods to Wayland from Perry, paying therefor first-class rates, \$16.04, weight of goods as shown on expense bill being 3,370 pounds. On May 13th he shipped his goods from Wayland to Des Moines, the shipment going via the Iowa Central to Maxon,

thence over your line. Weight shown by expense bill 4,440 pounds, of which Mr. Hofer doesn't complain, although he does not see why his stuff weighed so much more. However, he does think the charge of \$26.14 is too great an increase in the charges. I think the charge originated from the fact that the billing agent did not note "Owner's Risk" on bill of lading, but Mr. Hofer tells me that regular agent was sick and that some young man did the billing. He also says that the regular agent told him he would send the goods at same rate as received, and that inasmuch as he (Mr. Hofer) did not understand anything about such matters, supposed of course that he was getting the same rate. When the shipment reached Des Moines he was surprised at the amount of charges imposed, and found also that a stove and chair had been broken in transit for which he has made no claim.

"Inasmuch as this seemed to be a case of misunderstanding, I take it up with you in the hope that you may have adjustment made and refund on basis of first-class rates. Mr. Hofer will waive claim for damages to property in transit upon adjustment of rate."

"I enclose you expense bill which please preserve and return if future developments require it."

Considerable correspondence followed the sending of this complaint all of which, however, resulted a few weeks later in Mr. Hofer getting full refund for all overcharge.

No. 2528—1902.

D. W. TOWNSEND, CHEROKEE,

v.

ILLINOIS CENTRAL RAILROAD COMPANY.

} *Delay in furnishing cars.*

Complaint filed May 31, 1902.

This was complaint that cars of coal were delayed in transit, that he could not get cars for shipment, etc;

Considerable correspondence was had in endeavoring to find the cause of the trouble and the matter seems to have been finally cleared up with reasonable satisfaction to all concerned.

Des Moines, Iowa, November 15, 1902.

No. 2529—1902.

L. S. HELPHREY, METZ,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

} *Farm crossing.*

Complaint filed June 17, 1902.

This complaint was made to the Board over the telephone, but as it was difficult to get the facts, the Board requested Mr. Helphrey to make his complaint in writing. The complainant did so sending a sketch of his farm therewith:

"Now the bridge is thirty feet long and they are cutting it down to 6x6. Mr S. P. Lind has been on the road for twenty-two years and he says 6x6 will not carry

the water. Mr. Ferguson, road master, says there is too much drift for that size culvert. I know the water backs on me now and a 6x6 culvert must back it more, besides the drift will be more apt to dam it up; then I have had an underground crossing for about fourteen or fifteen years I could drive through and I claim six feet high is not high enough for horses to run through. My attorney and also Mr. Ferguson, road master, told me to lay the case before the Commissioners. Right is all I want."

Considerable correspondence passed between the Board and the railway company and on October 20, 1902, the Board was advised by the railway company that it had been decided to build a stone culvert six feet by eight, and that the company would permit Mr. Helphrey to use this culvert as a stock pass, although they did not admit that he was entitled to an under crossing, in addition to his two grade crossings. This was satisfactory to Mr. Helphrey.

Des Moines, Iowa, November 15, 1902.

No. 2530—1902.

F. W. KNIGHT, MILFORD,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

Obstructing streets by trains and cars.

Complaint filed June 20, 1902.

The complainant in this case stated that trainmen at Milford were very negligent in obstructing crossings and not properly protecting same when switching, etc., etc.

Upon attention being called to it, Mr. H. R. Williams, general manager, stated that particular instructions had been issued to the trainmen and he believed there would be no further cause for complaint.

Des Moines, Iowa, November 15, 1902.

No. 2531—1902.

HENRY HOLSCHLAG, NEW HAMPTON,

v.

CHICAGO GREAT WESTERN RAILWAY CO.

Farm crossing.

Complaint filed June 24, 1902.

Complainant in this case stated that cattle pass in his pasture had been closed, and, although he had notified the section foreman and the agent at New Hampton, the company had not opened the same. He stated that they had kept him out of the use of his pasture for two months.

The complaint was sent to Mr. S. C. Stickney, general manager of the railway company, who advised the Board, on September 25th, that crossing complained of had been put in proper condition.

Complainant was asked to advise the Board if he had any further cause for complaint but nothing was ever heard from him.

Des Moines, Iowa, November 15, 1902.

No. 2532—1902.

A. J. KENDIG, WINTERSET,

v.

Loss in transit.

CHICAGO, BURLINGTON & QUINCY RAIL-
WAY COMPANY.

Complaint filed June 27, 1902.

This was a case where a package of medicine had been lost in transit through error of one of the clerks in the employ of the railway company at Chariton, Iowa. The trouble was located and the complainant was advised to take up his claim for damages direct with the claim agent of the railway company, as the Board had no jurisdiction in such matters.

Des Moines, Iowa, November 15, 1902.

No. 2533—1902.

JOHN HAVER & CO., ET AL., TINGLEY,

v.

Routing of live stock.

KEOKUK & WESTERN RAILWAY COMPANY.

Complaint filed July 8, 1902.

This complaint was as follows:

"I write you to know why the stock shippers of this place are not entitled to a transfer from this road (the Keokuk & Western railway) to the Great Western at Diagonal? The Commissioners forced them to put in a 'Y' at Mt. Pleasant, and if it is for the benefit of the shippers, then why not make them use it? Car of stock is now routed from this place (Tingley) to St. Joe via Shenandoah and Hamburg, which is twice the distance that it would be to transfer at Diagonal and go by the Great Western, which means a great deal in way of shrink, especially on hogs this hot weather. So please look the matter up and see if you cannot help us out on this."

The complaint was replied to as follows:

DES MOINES, IOWA, July 11, 1902.

Mr. John Haver, Tingley, Iowa:

DEAR SIR—Your favor without date is received.

In the first place it may be well to say that shipments from Iowa points to St. Joe are interstate and not subject to the jurisdiction of this Board.

It is probably true that the railway company desiring to keep its car upon its own line and inasmuch as it has not an unreasonably long line to St. Joe, may insist upon carrying the stock over its own lines. Also would not your rates be higher in shipping stock over the two lines together with the cost of the transfer, than the rate over the single line?

If you could show a substantial prejudice to your interests in the routing employed by the railway company receiving your stock, you might compel the company to change the same.

By reference to the distance table I find that your distance from St. Joe by the Great Western is 92 miles, by the Burlington lines the distance is 101. It would seem that the difference in distance is hardly great enough to account for very much shrinkage and it may be that your shipments have been delayed on the Burlington from some cause or other that might be remedied on proper complaint being made to those responsible for the movement of the freight.

The Board would be pleased to do anything it can for you, but would hardly feel justified in taking up this matter with the railway company without more specific information with reference to the disadvantage to shippers by reason of the Burlington line declining to transfer live stock at Diagonal when same is to be shipped to St. Joe.

Very respectfully yours,

DWIGHT N. LEWIS,
Secretary.

Mr. John Haver again wrote the Board on July 9th and stated:

"In the first place I over looked the matter of being interstate. But I was not kicking on the rate, it was just simply on the long haul this hot weather. You say that the distance of the Great Western is ninety-two miles which I presume is true, and by the Burlington the distance is 101. I don't know what route you take for this, and were this correct it wouldn't make any particular difference. But the way they rout us is seventy-two miles to Shenandoah, twenty miles from Hamburg to St. Joe, making the distance in all 182 miles, making the distance eighty-one miles greater than you figure. And this makes quite a difference in the shrink, especially when it is worth eight cents per pound. Should think a man would save at least 10,000 per car besides paying transfer charges, especially in hot weather, and if there is any way you can help us any please do so and oblige."

Upon receipt of the foregoing the complaint was taken up with the railway company and on July 21st, after some further correspondence, Mr. A. McCrae, general freight agent for the Keokuk & Western, wrote the Board, stating:

"I have run this thing down, and it appears to be a false alarm. They got the impression there was a change in our train service, which would interfere with good time on the movement of their hogs to St. Joe. There has been no change in the service, and I am inclined to think you are not likely to hear any more complaints on the particular service in question."

As no further complaints were ever made the Board assumed that no cause was given for making any.

Des Moines, Iowa, November 15, 1902.

No. 2534—1902.

A. HUYSER, ET AL., PELLA,

v.

WABASH RAILROAD COMPANY.

Obstruction to drainage.

Complaint filed July 16, 1902.

Complaint in this case was as follows:

To the Secretary Iowa State Railroad Commission:

DEAR SIR.—We, the undersigned owners of land contiguous to track of the Wabash Railroad between Howell station and railroad bridge across Des Moines river in Marion county, this state, respectfully petition your honorable body to request said Wabash Railroad to build a good and substantial trestle work so as to serve as a waterway and thereby lessen the volume of water that now comes on our lands in times of high water just passed through. The lack of a proper trestle or waterway, at some point to be hereafter indicated, not only backs water upon our lands at least twenty inches higher than it otherwise would, but causes it to stay there very much longer than it would could it pass off through a sluice or waterway. We have mentioned this matter repeatedly to the roadmaster in charge but have received no reply. While we are asking this as a

measure of relief for ourselves, in case of high water such as we have just passed through, it would also relieve the roadbed of a great amount of pressure of water which cannot find any means of escape at present.

Please attend to this matter at once so we may be saved from future disaster as much as possible. We shall be pleased to forward you whatever information you may need by applying to the undersigned. We do not wish at this time to push this matter to the extent of making out a claim for damages, but only demand prompt action to prevent future disaster, as we have already suffered serious damages at this time.

A. T. HUYSER,
G. KAMINK,
MRS. M. KAMINK.

The Board was advised on August 5th, by General Superintendent Magee, that instructions had been issued to arrange for proper openings to properly take care of drainage in the vicinity indicated and this disposition of the matter was satisfactory to the complainants.

Des Moines, Iowa, November 15, 1902.

No. 2535—1902.

KARL BRAND, NEW HAMPTON,

v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} *Farm crossing.*

Complaint filed July 22, 1902.

Mr. Brand, in his letter to the Board, stated that the Chicago Great Western Railway company had raised the track where his crossing was located about two feet, but had never fixed the crossing. As he wished to haul some grain and hay very soon, he wanted the crossing repaired. He stated that, although he had made several complaints to the company, no attention, apparently, had been paid to them.

In answer to the complaint, General Manager Stickney stated that neither their division nor chief engineer had ever heard of any complaint and that they would have the crossing repaired at once, if possible.

Later the Board was advised that the crossing had been put in first class condition.

Des Moines, Iowa, November 15, 1902.

No. 2536—1902.

T. C. REID, CORNING,

v.

CHICAGO, BURLINGTON & QUINCY RAIL-
WAY COMPANY.

} *Loss and damage to goods in transit.*

Complaint filed July 22, 1902.

Complainant in this case stated that on a consignment of windmills from Sandwich, Ill., they had declined to receive a portion of the shipment on account of breakage and loss and that the agent would not let them have any of the goods unless all were taken and freight paid thereon, etc.

The company advised the Board, that although the matter was interstate they would say the damage was very slight and that the company was entitled to their freight charges before the adjustment for loss was made.

Des Moines, Iowa, November 15, 1902.

No. 2537—1902.

A. J. DAVIS, SEWAL,

v.

BURLINGTON, CEDAR RAPIDS & NORTH-
ERN RAILWAY COMPANY.

Overcharge on shipment of corn.

Complaint filed July 25, 1902.

Complaint in this case was made by Mr. Davis, as follows:

"On or about January 20, 1902, I bought a car of corn of H. Huffman, of Wellman, Iowa, which he loaded in Burlington, Cedar Rapids & Northern Railroad car No. 4774 at Wellman and shipped to Kniffin, Iowa, a station on the Chicago, Rock Island & Pacific Railroad. Freight was paid at Wellman but the agent at that place made an overcharge of about \$16.00. The agent at Wellman and the general freight agent, W. H. Simmons, at Cedar Rapids, both admit the overcharge and the latter promised to refund it if I would sign certain papers which I did, but have not heard from him except a statement that he had asked Mr. C. T. Banks, general freight claim agent for the Chicago, Rock Island & Pacific Railroad, at Chicago, to settle it. Now, it seems to me that six months is ample time to adjust a little matter like that. I would be glad if you could call their attention to this as I am anxious to have it settled. Or possibly you can suggest something to help me get the money."

Mr. T. H. Simmons, assistant general freight agent of the Chicago, Rock Island & Pacific Railway company (the Burlington, Cedar Rapids & Northern being now a part of the Chicago, Rock Island & Pacific Railway system) wrote the Board on July 26th explaining the error and stating that the overcharge would be refunded. On July 28th Mr. Davis was asked to advise the Board if he did not receive the refund within a reasonable time.

Des Moines, Iowa, November 15, 1902.

No. 2538—1902.

BURLINGTON & WESTERN RAILWAY COM-
PANY.

v.

CHARLES PHELPS, OSKALOOSA.

Petition for right to condemn land.

This was an application for permit to condemn certain land in Oskaloosa belonging to Mr. Charles Phelps, but before the matter came up for hearing, adjustment was made and the petition was withdrawn.

Des Moines, Iowa, November 15, 1902.

No. 2539—1902.

C. DEITKEN, COUNCIL BLUFFS,

v.

Farm crossing.

MASON CITY & FT. DODGE RAILWAY CO.

Complaint filed August 7, 1902.

The complainant sent the Board copy of his application to the Mason City & Ft. Dodge Railway company for a private crossing, accompanied by the following letter dated August 9, 1902:

"I enclose a request for a private crossing which I made to the Mason City & Ft. Dodge Railway company, and as I have no answer from them and they have, in fact, obstructed my outlet so that I cannot get in or out from the land on account of a sixty-feet embankment (fill) which comes within a few feet of Little Mosquito Creek. I hereby appeal to you to look into this matter and see to it that I get an outlet from one part of my land lying north and the other part lying south of said sixty-foot fill. The railroad company acts outrageously thus obstructing my driveway when they could fix it without much trouble.

"Kindly peruse the enclosed papers and let me know what I can do or order the railroad company to give me immediately an outlet. I am the owner of the above land."

Some further correspondence was had with reference to this complaint both with the complainant and with the railway company and on September 1st Mr. J. W. Colt, president of the company, stated that a perfectly practicable undercrossing had been provided for Mr. Deitken and that it was necessary for the complainant to cross the company's right of way in order to get to the highway.

Des Moines, Iowa, November 15, 1902.

No. 2540—1902.

ALBERT STEVENS, ACME,

v.

Farm crossing.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

The complainant wrote the Board as follows:

"I have asked the Chicago Great Western Railway company to put in two gates north of the grain house which two will be situated between two of my pastures. When I wish to change my stock from one pasture to the other, I am compelled to drive them along a hazardous way to cross at a road crossing. Those gates would be very convenient and do away with the danger attending the present way of changing. They have done nothing about the matter so far, so I wish you to attend to the matter, if you please, at your earliest convenience.

"The place in question is situated in Lowther station on the Chicago Great Western railway, between Elma and Riceville, in Howard county."

The matter was taken up with the railway company and the Commissioners were advised later that the company had put in a crossing which was satisfactory to the complainant.

Des Moines, Iowa, November 15, 1902.

2541—1902.

R. H. MARSHALL, CASEY,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.*Condition and management of stock
yards.*

Complaint filed August 16, 1902.

This complaint was in effect that the stock yards were located within a short distance of quite a number of the dwellings. That the stock yards were used for feeding, selling, buying etc., which made it very unpleasant for those living in the neighborhood. That the flooring was improperly constructed allowing accumulation of filth which made the yards particularly offensive in warm weather. Considerable correspondence followed the filing of this complaint and the management of the railway company advised the Board that positive instructions had been given the agent not to allow the yards to be used for yarding of cattle and that the yards must be used strictly for the purpose intended.

Des Moines, Iowa, November 15, 1902.

No. 2542—1902.

C. SHELLHAMER, FROELICH,

v.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.*Obstruction o drainage.*

Complaint filed August 16, 1902.

The complainant in this case stated that the Chicago, Milwaukee & St. Paul Railway company had obstructed the natural water course of Bloody Run creek adjoining his premises, thus causing the water to back over his land above the railroad bridge, and had also caused the creek to change its course into the tillable land below the bridge.

The case was immediately taken up with the railway company who wrote the Board, under date of September 1st, as follows:

"Referring to the complaint of Mr. Shellhamer, of Froelich, Iowa. He is located in the valley of Bloody Run, and where, during the past few years they have been subjected to higher water than ever was known before.

"In 1896 our entire railroad was washed out in that vicinity, and when we rebuilt it ample provision was made for waterways and we have had no trouble since, although the water has been up just as high as it was in 1896.

"The opening which he refers to is a steel girder span, fifty feet of clear opening and thirteen feet above the natural stage of water. During the highest water this season the water did not come within five feet of the bottom of the girder, and it appears to us that there is ample waterway."

After considering the correspondence carefully the Board advised Mr. Shellhamer that his proper remedy in the matters complained of by him would be suit in court to recover damages.

Des Moines, Iowa, November 15, 1902.

No. 2543—1902.

ROSINA D. SHRIMPER, ROBINS,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Farm crossing.*

Complaint filed August 12, 1902.

The complainant in this case wrote the Board concerning farm crossing and upon request for some specific statement the following was received:

"Your favor bearing date the 12th inst. at hand. Complying with your request for sketch of farm, I have this day under another cover mailed you an exact copy of map drawn by the civil engineer at the time the road was surveyed through my place. As to the kind of crossing I desire either an under crossing or an open crossing. As you well know that a closed crossing is not only very inconvenient but also dangerous, compelling you as it does to stop a loaded wagon inside the right of way to open and close gates. The present crossing as you will observe by looking at the map is situated at the farthest extremity of my place or about a mile from the house, and in order to reach it from either side of the track you are compelled to cross a slough making it impossible to reach the crossing with a loaded wagon. Part of this land on each side of the right of way where these crossings are marked, is grass land and under present conditions I am compelled to haul all this hay south of the track about — miles in order to reach the barn. There has not been for the past two years even an attempt by the railroad company at maintaining any kind of a crossing. For water for my stock on the greater portion of this land lying north of the track, I must depend upon that on the south side of the track and you will see at once that nothing but a crossing that would let the stock have free access to this would be of any use to me. As I think you will agree with me when I say that it would be next to impossible for me to go something over a mile every day, or oftener, to turn the stock across to water. The height of the grade across my place varies all the way from perhaps eight or ten to twenty feet. At place on map marked under crossing it is about twenty feet, at place marked where crossing now is it is very nearly level. Where I should like the crossing to be it is perhaps ten or twelve feet high.

"Any further information or assistance which I can give in acquainting you with the existing conditions, will be promptly forwarded on request."

The case was sent to Mr. Williams for attention. November 1, 1902, Mr. H. R. Williams, general manager of the Chicago, Milwaukee & St. Paul Railway company, said:

"I find on investigation that these parties have not used the crossing for a couple of years, and when we re-ballasted there, the plank was taken out and never put back. We have since had them replaced and the crossing put in a satisfactory condition for their use whenever they care to use it."

Des Moines, Iowa, November 15, 1902.

No. 2544—1902.

A. N. BULL AND J. A. DAY, GILMORE
CITY,

v.

Condition of stock yards.

CHICAGO, ROCK ISLAND & PACIFIC RY. CO.

Complaint filed August 18, 1902.

Complaint in this case was as follows:

GILMORE CITY, August 14, 1902.

State Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIRS.—I write you in regard to the railroad stock yards at this place on the Chicago, Rock Island & Pacific Railroad. I am quite an extensive shipper of stock and am very desirous of having them put in a safe and proper condition for handling my stock. The yards are over twenty years old and are badly rotted down and out of repair and it is unsafe to leave stock in them over night. I have notified the railroad company repeatedly during the last year and they have as often promised to repair the yards but have failed to do it each time. I trust that you, by virtue of your authority to look after the traffic accommodations of railroads, will prompt them to make the necessary repairs without delay.

Yours very truly,

A. N. BULL,
J. A. DAY.

Mr. C. A. Goodnow, in answer thereto, wrote the Board on September 19, as follows:

"Replying to your favor of the 18th ultimo, having reference to the condition of the stock yards at Gilmore City, Iowa. I have had these yards looked over and find that some repairs are necessary, which I have ordered. We will entirely rebuild the yards next year."

Des Moines, Iowa, November 15, 1902.

No. 2545—1902.

TOWNSEND & MERRILL COMPANY, CEDAR
FALLS.

v.

Site for coalhouse at Dike.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Complaint filed August 20, 1902.

This is a case wherein their appeared to be some misunderstanding and when the matter was brought to the attention of the company the matters in dispute were adjusted and cause for complaint removed.

Des Moines, Iowa, November 15, 1902:

No. 2546—1902.

D. C. WATERMAN, TOWNSHIP CLERK,
CLAY TOWNSHIP, WASHINGTON
COUNTY,

v.

Drainage.

IOWA CENTRAL RAILWAY COMPANY.

Complaint filed August 27, 1902.

Complaint in this case was as follows:

To the Railroad Commissioners of the state of Iowa:

You are hereby notified that the Iowa Central Railroad company discharges its surface water upon the highway leading from Clay to Brighton, Iowa, at a point thereon one quarter of a mile east of said railroad company's station located at the southeast corner of section thirty, township seventy-four north, range nine west, in Washington county, Iowa, which station is known as "Clay" station on said road. That the surface water from the railway company's right of way flows on to said road and renders it muddy and impassable, and that a box culvert is necessary to carry off said surface water flowing off of the railway company's right of way on said highway, and that said highway can be rendered passable and in good condition by said company constructing said box culvert across said highway.

You are respectfully requested and notified to visit said premises and make investigation thereof, and are further notified and requested upon making said investigation thereof, to make your finding therein all of which is respectfully submitted.

D. C. WATERMAN,

Township Clerk of Clay Township, Washington County, Iowa.

F. E. MIKSOH,

Road Supervisor, District No. 5, Clay Township, Washington County, Iowa.

The matter was taken up with the railway company at once and the Board was advised later that conditions had been made satisfactory to all concerned.

Des Moines Iowa, November 15, 1902.

No. 2547—1902.

In the matter of condition of depot building at Albia used jointly by the Wabash Railroad and the Iowa Central Railway companies.

The Board addressed letter, dated August 29, 1902, as follows to the general management of the railway companies named above:

"The attention of the Board has been called to the unsanitary condition and insufficient size of the depot used jointly by your company and the Wabash Railroad at Albia in this state. The room used there as a waiting room is very small, probably not exceeding 8x12 feet in size, and many times when ladies and children are waiting there for trains, loafers both white and colored (especially the latter) nearly fill the room and with their smoking, chewing and uncleanly persons and speech, make the place disgusting in the extreme. Added to this we are informed, things have occurred there that are not proper to speak of in a letter. At other times in rainy weather, freight had been piled in the waiting room leaving only a narrow avenue whereby purchasers of tickets could get to the ticket window. This condition of affairs calls for a sure and speedy remedy and the Commissioners hope that action will be taken at once to furnish proper depot accommodations to the traveling public."

In response thereto the Board received the following letters:

ST. LOUIS, MO., SEPTEMBER 2, 1902.

Mr. Dwight N. Lewis, Secretary, Board of Railroad Commissioners, Des Moines, Iowa.

DEAR SIR:—In reply to yours of August 29th, in regard to the condition of the station at Albia, Iowa:

This depot is furnished by the Iowa Central Railroad and I have had the matter up with the officials of that company and they have agreed to put in a new brick passenger station, which they promise to erect this fall.

I trust that this will be satisfactory to the Commission.

Yours very truly,

J. RAMSEY, JR.,

President.

MINNEAPOLIS, SEPTEMBER 2, 1902.

Mr. Dwight N. Lewis, Secretary, Iowa Board of Railroad Commissioners, Des Moines, Iowa.

DEAR SIR:—This will serve to acknowledge receipt of your favor of the 29th ult., being complaint of the commissioners of the insufficiency of the depot accommodations and certain annoyances to passengers at Albia, Iowa, and to advise the Commission that the plans for a new passenger station at that point are now under consideration by the Iowa Central and Wabash Railway companies. It is possible the contemplated improvement may be made during the present year, in which case the conditions complained of will no longer exist, and in the meantime steps will be taken to prevent annoyances to the traveling public such as you mention.

Yours truly,

L. F. DAY.

Des Moines, Iowa, November 15, 1902.

No. 2548—1902.

G. J. BOYD, HERNDON,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Condition of road to depot.*

Complaint filed September 3, 1902.

Mr. Boyd stated that the road leading to the freight depot at Herndon was impassable and he desired to have it fixed so that he might drive his team over it.

The Board was assured by the railway company that the road would be put in good condition at once and that there would be no further cause for complaint. This was confirmed by further letter from Mr. Boyd in which he stated that the company had fixed the road "all O. K."

Des Moines, Iowa, November 15, 1902.

No. 2549—1902.

JOE BUFFHAM, LOHRVILLE,

v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} *Farm crossing.*

Complaint filed September 5, 1902.

Complaint in this case was as follows:

LOHRVILLE, IOWA, September 4, 1902.

Railroad Commissioners, Des Moines, Iowa.

MESSRS:—The Great Western Railway goes through my farm as shown in the diagram below. D. D. D. being the pasture from the barn gave me an easy way to my pasture, and if I have an

under crossing at the point marked G. on the railroad it still leaves me fair access to my pasture land which at no time can be used for anything else with any profit. The railroad will not grant me an under crossing and thus cut me from my pasture. At the place where the railroad crosses the creek the grade is about thirty-four feet high and reaches the hill just east of where I want the under crossing. Eight feet wide and eight feet high is all I ask.

I want you to come and view it before it is all graded and the road finished. What are the expenses to have you view it? Please let me hear from you soon. I live in Lohrville, Iowa.

Very truly,

JON BUFFHAM.

Mr. Buffham was advised by the Board that the supreme court in this state had held the grade crossing to be the rule, and that to entitle the land owner to any other kind of a crossing extra conditions must be presented rendering a grade crossing unreasonable. Further, that because it might be inconvenient to open gates would not be sufficient reason to entitle the land owner to other than a grade crossing.

The complaint was laid before the officials of the railway company who advised, on September 9th, that the company was ready to provide a grade crossing at any point where the complainant desired the same and that the drainage on that part of the line was taken care of by the bridge from Purgatory creek.

Des Moines, Iowa, November 15, 1902.

No. 2550—1902.

ALBERT KINNEY, HERNDON,

v.

CHICAGO, MILWAUKEE & ST. PAUL RY. CO.

} *Obstruction to drainage.*

Complaint filed September 8, 1902.

The complainant in this case made complaint as follows:

HERNDON, IOWA, September 6, 1902.

Railroad Commissioners, Des Moines, Iowa:

DEAR SIRS—The Chicago, Milwaukee & St. Paul Railway have turned the water out of its natural course and now it overflows my lot and makes my livery barn untenable in time of big rains. I send you a diagram. At No. 1 they have an eight-inch tile to carry the water from a twenty-inch tile at No. 2. The way it ran before it followed No. 8 along the west side of the track. I would like if you would attend to this matter soon, or, perhaps, one of you better.

Yours respectfully,

ALBERT KINNEY.

The railway company assured the Board that the matter would receive prompt attention and on November 10th the Commissioners were notified that the company had arranged to have a culvert south of the depot lowered and have necessary ditches constructed to connect with it which would remove cause for complaint.

Des Moines, Iowa, November 15, 1902.

No. 2551—1902.

CHICAGO GREAT WESTERN RY. CO.,

v.

ABEDNEGO DAVIS, ALLISON.

Petition for right to condemn.

Complaint filed September 15, 1902.

This was an application for right to condemn certain lands named in said application in Butler county as provided by section 1998 of the code and amended by chapter 70 of the Twenty-eighth General Assembly and chapter 79 of the Twenty-ninth General Assembly. Date was fixed for hearing, notices given, etc., but prior to the date fixed for hearing, the Commissioners were advised that settlement had been made and application was withdrawn.

Des Moines, Iowa, November 15, 1902.

No. 2552—1902.

GRAND JURY, BOONE COUNTY, BY J. H.
EADE, CLERK OF THE DISTRICT COURT,
BOONE,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Overcharge in passenger fare.

Complaint filed October 2, 1902.

The complaint in this case was as follows:

To the Honorable J. R. Whittaker, Judge of the Eleventh Judicial District of Iowa:

Grand jury's report of the investigation of the Chicago & North-Western Railway company overcharging for transportation from Boone to Ogden, Iowa:

We, the grand jury of Boone county, Iowa, respectfully state, after a full and thorough investigation of the rates of the transportation of passengers from Boone, Iowa, to Ogden, Iowa, and return, that we find the following facts:

That the Chicago & North-Western Railway company charges for transportation of passengers from Boone, Iowa, to Ogden, Iowa, the sum of thirty-four cents. We also find from the actual measurement of the county surveyor of Boone county, Iowa, that the distance between said towns of Boone, Iowa, and Ogden, Iowa, is eight and 14-100 miles. That we believe that this excessive rate should be remedied, and respectfully ask your honor to submit this finding to the Railroad Commissioners of the state of Iowa, in order that this overcharging may be remedied.

C. M. Brooks,

Foreman.

The matter was taken up with the Chicago & North-Western Railway company at once and the matters complained of were adjusted by the railway company on October 7, 1902.

Des Moines, Iowa, November 15, 1902.

No. 2553—1902.

M. F. YAKISH,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

Failure to receive freight.

Complaint filed September 17, 1902.

This was complaint that the train men refused to load into the car 30 sacks of plaster in one hundred pound sacks. The attention of the company was called to it and the Commissioners were advised that the train men had been reprimanded and there would be no future cause for complaint.

Des Moines, Iowa, November 15, 1902.

No. 2554—1902.

C. H. HENDERSON, COIN,

v.

WABASH RAILROAD COMPANY.

Fencing and farm crossings.

Complaint filed October 6, 1902.

Complaint in this case was as follows:

"The Wabash railroad runs through my farm. Three years ago they built a fence on one side of the railroad but left the other side with the old fence. It has been unsafe for several years. I have been trying to get them to build the fence and put in proper gates and crossings, so I thought I had better write and notify the railroad commissioners and see if they could assist me so I could get a fence built this fall so I can use my field for pasture."

Upon presentation of the complaint to the railway company, assurance was given that the same would have immediate attention, and on November 3d, Mr. Henderson stated that the company had built the fence and had left him no crossing. At later date the Board was advised that the crossing had been provided by the railway company.

Des Moines, Iowa, November 15, 1902.

No. 2555—1902.

O. B. EMERSON, ET AL., AFTON,

v.

CHICAGO, BURLINGTON & QUINCY RY. CO.

Condition of approach to sidetrack.

Complaint filed October 8, 1902.

Complaint in this case was in form of petition, as follows:

To the Railroad Commissioners of the State of Iowa:

The undersigned, citizens of the town of Afton, Iowa and vicinity, patrons of the Chicago, Burlington & Quincy Railway company, would represent to your honorable body that the depot grounds and the highway leading thereto, of the said Chicago, Burlington & Quincy Railway com-

pany, at Afton, Iowa, are in such a deplorable condition that it is almost utterly impossible to move freight to or from said depot; that the patrons of said railway have repeatedly appealed to the officers of said railway company to put said grounds, and the road leading thereto, in a passable condition for teams, and have been met with persistent neglect and inattention.

Now, therefore, failing to get any recognition whatever from the authorities of said Chicago, Burlington & Quincy Railway company, we appeal to you that you, by the proper action, compel the said railway company to put said station grounds in proper condition for the use of the public, that freight may be delivered to and received of said railway company without said public being compelled to haul through a swamp.

Dated at Afton, Iowa, this 1st day of October, 1902.

O. B. EMERSON,

General Merchandise,

W. S. SIMPSON,

Stockman.

E. J. SULLIVAN,

General Merchandise.

F. E. AYRES & Co.,

Lumber.

And thirty-five other merchants, draymen, etc.

In replying to the same Mr. H. C. Nutt, superintendent of the Iowa lines, wrote the Board under date of October 10th as follows;

"I have just received your letter of October 8th enclosing a copy of a petition from some citizens of Afton complaining of the condition of our station grounds there.

I looked over the situation in Afton yesterday and arranged to put in a tile drain and grade the driveways on our station grounds so that I think they will be in a satisfactory condition. This work will be commenced at once and if the weather is reasonably good will be completed this fall. As I had not received your letter at that time I did not see the men whose names are attached to the copy of petition, but I met Mr. Glattly and Mr. Beamer, who do a great deal of teaming around our tracks and they expressed themselves as satisfied with the improvements we are to make.

This disposition of the companies was satisfactory to the complainants.

Des Moines, Iowa, November 15, 1902.

No. 2556—1902.

WILLIAM SCHACHEL, BURLINGTON,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

Farm crossing.

Complaint filed October 11, 1902.

As this complaint was withdrawn two days after its filing, no further record of it is deemed necessary.

Des Moines, Iowa, November 15, 1902.

No. 2557—1902.

J. W. RILEY, DEFIANCE,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Failure to furnish cars.*

Complaint filed October 21, 1902.

The complainant in this case stated that he had difficulty in obtaining cars for shipping potatoes. Replying to the complaint the railway company stated that every effort had been made to keep grain houses open and keep people supplied with coal and in consequence Mr. Riley was compelled to wait several days, but by the time complaint had reached the Board, car had been furnished him.

Des Moines, Iowa, November 15, 1902.

No. 2558—1902.

E. B. HIGLEY COMPANY, MASON CITY,

v.

WILLMAR & SIOUX FALLS RAILWAY
COMPANY.

} *In the matter of application of class "B"
freight rates.*

Complaint filed November 6, 1902.

This complaint was in reality more of an inquiry as to whether the Sioux City & Northern (now the Willmar & Sioux Falls) Railway company had a right to charge class "C" rates. The railway company having been classified as class "B" road, the proper officials of said railroad were at once notified. The officers of the railway company who responded on November 16th said that they had been charging the rate under missapprehension and that tariffs had been issued correcting the error.

Des Moines, Iowa, November 15, 1902.

REPORTS OF ACCIDENTS.

ACCIDENTS ON RAILWAYS IN IOWA.

While the law compelling the Board of Railroad Commissioners to investigate accidents upon railways in Iowa resulting in serious injury or loss of life was repealed in the codification of 1897, yet the Commissioners have asked, as a matter of courtesy and under the statute giving the Board general supervision of railways, the railway companies to make report in full of such accidents occurring upon their lines. This request has been generally acceded to and the Board submits herewith copies of the reports so filed:

ACCIDENT NEAR OELWEIN, ON CHICAGO GREAT WESTERN RAILWAY.

DES MOINES, IOWA, December 31, 1901.

Mr. Dwight N. Lewis, Secretary of Railroad Commissioners, Des Moines:

DEAR SIR—We have been asked to furnish you certain information requested of the general manager of the Chicago Great Western Railway company, in your letter of December 17th, in relation to accident occurring upon company's line.

The names and addresses of the train crew of engine No. 2, being the construction engine were Davis E. Dutton, Oelwein, Iowa, engineer, and——Bruel, Sumner, Iowa, fireman.

On the other engine, No. 6, were the following:

C. K. Rowe, Minneapolis, Minn., engineer, who was killed. H. Groshner, St. Paul, Minn., fireman. Peter McErland, 238 Winifred St., St. Paul, Minn., conductor.

We understand engine No. 6 was a regular train and running on time, but the only dispatch under which No. 2 could claim to run reads as follows: "Oelwein, December 16, 1901. Engine 2, Dutton, will run light extra, Oelwein to Sumner, and has right to track over all extras, south." The dispatch seems clear enough and reads only over extras. It seems that the moment the engineer got the message, he started for Sumner without considering No. 6. All trainmen are supposed to look out for regular trains without any orders to that effect.

The dispatcher, A. M. Defoe, was operator and dispatcher on Great Northern Railroad, 1881 to 1886; dispatcher on Burlington, Cedar Rapids & Northern Railway, 1886 to 1889; dispatcher and chief dispatcher on Great Northern, 1889 to 1897; dispatcher on Northern Pacific, 1898 to 1899; dispatcher on Illinois Central, October to November, 1899; Santa Fe operator and dispatcher, January 1900 to May, 1901; dispatcher, Chicago Great Western Railway, November 12th to date.

We are informed this accident occurred where there was a straight stretch of track for several miles, and it would seem that both engineers could have seen the danger in time to avoid it, but it was one of those unaccountable occurrences that are sometimes difficult to understand.

Hoping that the above will furnish you with the information desired, we are,

Very truly yours,

WRIGHT, HEWITT & WRIGHT,
Attorneys for Chicago Great Western Railway Company.

ACCIDENT AT GIFFORD, ON IOWA CENTRAL RAILWAY.

MINNEAPOLIS, MINN., March 13, 1902.

Mr. Dwight N. Lewis, Secretary Iowa Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIR:—Noting your favor of the 27th inst. relative to accident near Gifford station February 15th.

The accident occurred at 11:20 P. M. on the date named at the curve about three-fourths of a mile north of Gifford station. It was a collision between light engine No. 62 and regular train No. 4, consisting of engine No. 57, combination baggage and mail car and two coaches.

Engine No. 62 left Marshalltown at 10:35 P. M. with orders to run extra from that point to Eldora, meeting train No. 10 at Union. The order was regular and in accordance with the rule adopted by the American Railway association, which are in effect on the Iowa Central road and practically all other railroads of the country. The extra engine No. 62 should have taken siding for No. 4 at Gifford, but failed to do so, although it stopped for the Chicago & North-Western crossing at that point and also stopped at the tank and took water. It is supposed that the engineer and fireman forgot No. 4. Both men were killed, as were also the engineer and fireman of No. 4. There were no other personal injuries. Both engines were badly wrecked, as was also combination baggage and mail car on No. 4.

Yours truly,

L. F. DAY,
Vice-President.

ACCIDENT AT AMES, ON CHICAGO & NORTH-WESTERN RAILWAY.

CHICAGO, June 9, 1902.

Mr. E. A. Dawson, President Railway Commissioners, Des Moines, Iowa:

SIR—In reply to your favor of May 30th:

On May 8th, about 1:20 A. M., east bound fast mail No. 10 was derailed about two miles west of Ames, caused by slide and settlement in roadbed over or near bridge No. 597, on a one degree curve. The settlement was at the end of the ties and was about three hundred feet in length. This bank was built in 1900, when the double track was constructed. Section men were over this track at 6 P. M. the night before the accident and at that time the track was perfect. There was no difficulty experienced with this particular section of bank beyond the usual slight settlement, from the time it was put into service up to this derailment; in fact, when the frost came out this spring, although we had a watchman there, it was impossible to detect any inequalities in the bank. It is thought that the heavy rains about this time percolated through the bank and caused a change in the layers of the earth which was not visible to the naked eye and only made itself apparent when the bank suddenly settled. There was no neglect on the part of this company; on the contrary, I do not believe there is any other railway which has had the experience with banks that we have for the last few years, since we have been putting second track through the state of Iowa; we have learned the peculiarities of the different kinds of soil and have taken advantage of our experience in every respect; furthermore, have given this matter the closest scrutiny, both on the part of the officials and by the establishment of watchmen at all places where it was possible, in our judgement, for any settlement to occur. Certainly enough time has elapsed since the period we first commenced to use this bank to give us full confidence in its stability.

A number of trains went over this piece of track that night. The last one was a freight, just forty minutes before No. 10 was due there. They reported that there was a rough spot in the track at this particular place, but the report did not indicate that there was anything dangerous. The train dispatcher should have notified No. 10 to this effect, but he failed so to do and for that failure was dismissed from the service.

The train crew consisted of Engineer Geo. Clark, Conductor J. A. Perry, Fireman C. Spaulding, with engine 216, one of our regular fast mail locomotives. There were four cars, one of them express, two mail, and one storage, all of them equipped with high speed brakes, probably running sixty miles an hour. The train was under control of employee; in fact, the engineer stuck to his post and stopped it, therefore the air worked.

If there is any other information which you would like in this connection, we shall be pleased, indeed, to give it to you.

Yours truly,

W. A. GARDNER.

ACCIDENT NEAR RHODES ON THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

MARION, August 22, 1902.

Dwight N. Lewis, Secretary, Des Moines, Iowa.

DEAR SIR:—At about 1:30 P. M. August 6, 1902, at a point about two and a half miles west of Rhodes, Iowa, a head-on collision occurred between a work train west, W. S. Craig, conductor, F. M. Braman, engineer, and freight train No. 92, east bound, L. C. Newell, conductor, S. D. Markreese, engineer. The accident was the result of a misunderstanding of an unusual flagging arrangement, contrary to practice and unauthorized, which was made in person between the conductors of two work trains at 11:30 A. M. on the day of the accident. Both of these work trains

had orders to work under the protection of a flagman. Instead of moving under the protection of his own flagman as is required by the rules, Conductor Craig claims he arranged with Conductor Hollingsworth, who was on the other work train stationed at Collins, to hold trains leaving Collins after 1 P. M. for him; this was differently understood by Conductor Hollingsworth and he did nothing to hold train No. 92 which left Collins at 1:08 P. M. The latter train was moving very slowly at the time of collision, having just been stopped by section men who were working on the track. Craig's work train was running quite fast and the collision occurred on a curve so neither train could see the other but a very short distance. A large number of laborers were on the work train.

Following are the names of the dead and injured:

Dead: S. D. Markress, Perry, engineer on No. 92; F. M. Braman, Perry, engineer on Craig's work train; Wm. E. Thorpe, Manilla, fireman on Craig's work train; Mike Flynn, New Jersey; Ed. Fitzgibbon, South Omaha; L. Bingham, residence not known; Jack Richardson, Deasloge, Mo.; Mike Doyle, Chicago; John Allen, Omaha; F. Ray, Cincinnati, Ohio; Pat. Sullivan, Baltimore, Md.; Thos. Casey, Worcester, Mass.; one unknown.

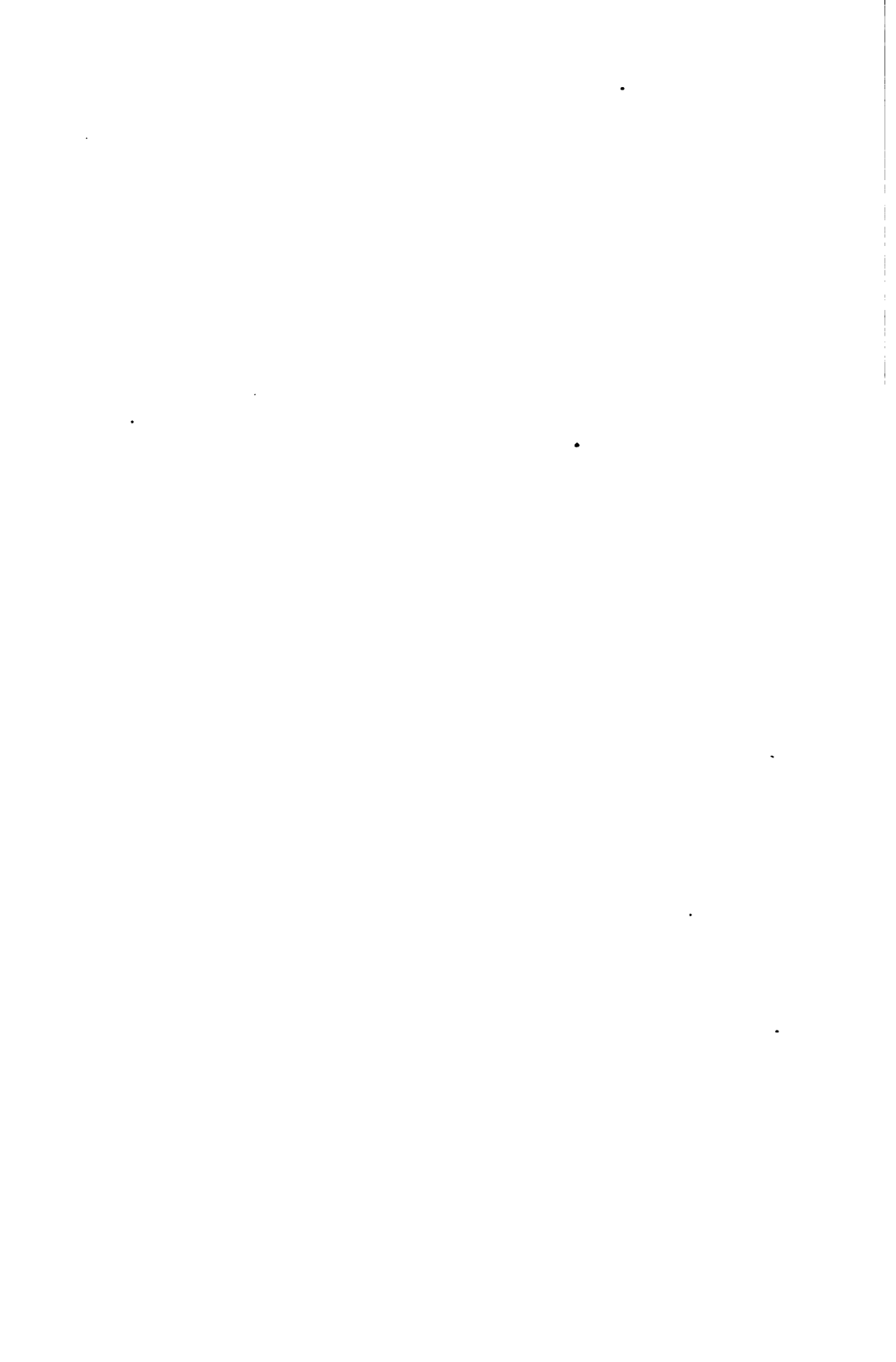
Those injured are: Otto M. Klanger, olecranon process broken; hip bruised; abrasions and contusions; end of finger cut off. Thos. Morgan, fracture of three ribs; also of tibia and fibula of left leg; contusions and abrasions. Ed. Donovan, clavicle fractured; several abrasions and contusions. Ess Mackey, injury to spine and abdomen. Thos. Noon, compound fracture of tibia and fibula; contusions and abrasions about body. Jos. Miller, many abrasions and contusions; clavicle fractured; wounds on thigh and knee-joint. John Grace, concussion of brain, and numerous contusions about body. Michael Kearns, lacerated wound on top of head; sprain of back and chest; flash burn of face and hands. Albert Miller, sprain of back and left side. James Dacey, sprain of neck and brush burn of face. Thos. Hunt, bad bruise of right fore-arm; and slight bruise of left fore-arm; cuts and brush burn of both sides of face; slight sprain of neck and back. Lewis Nodine, bruises of left side of head and face; fracture of two ribs and sprain of chest, and brush burns of left side and hand. Jos. Patrick, fracture of right clavicle, and brush burns of head. Henry Blackwood, bruise of head and right shoulder. Thos. Haurahan, bruise of right side, and sprain and bruise of foot. Geo. Huffman, fracture of two left ribs. Jerry Collins, fracture of right clavicle, sprain of right wrist and brush burn of head and face.

These men were sent to the hospital for proper care. A number of others received minor injuries such as bruises.

Yours truly,

H. B. EARLING,

Superintendent.



Digest of Decisions of Supreme Court

DIGEST OF DECISIONS

OF SUPREME COURT REFERRING TO MATTERS AFFECTING RAILROADS.

RAILROADS—RIGHT OF WAY—FENCE—SUFFICIENCY—ANIMALS—DAMAGES—EVIDENCE—TRIAL— REOPENING—DISCRETION OF COURT.

A railway constructed in its fence at a private crossing on plaintiff's farm an ordinary slide gate on ground sloping to the west, at which end the gate was hung. Subsequently the projecting ends of the boards on the east end of the gate were partly destroyed by fire. There was no fastening on the gate and witnesses testified that a slight move or a little shake would open the gate. Animal: belonging to plaintiff were killed by a train during the night, and the gate, which a witness testified was closed on the previous evening, was found swung open a few feet, and had hair on it, indicating that the animals had passed through. *Held*, that it was for the jury to determine whether the gate was sufficient, and, if not, whether its insufficiency was the cause of the animals being killed.

Where plaintiff closed his testimony before adjournment on the first day, but in the morning was permitted, over objection, to examine another witness, and the defendant closed just prior to the noon adjournment, after which the court refused to allow him to examine another witness for the purpose of impeaching plaintiff's last witness, such refusal was not such plain abuse of discretion as to cause a reversal.

An instruction that the jury should inquire whether or not the circumstances in evidence "fairly and naturally led to the conclusion" that plaintiff's stock opened the gate, and thus entered on defendant's right of way, was correct, and it was not necessary that the evidence must exclude every other reasonable hypothesis. *Kling v. Chicago, Milwaukee & St. Paul Railway company*, 88 N. W. Rep. 855.

RAILROAD—EXPELLING TRESPASSER—FORCE—DANGEROUS SITUATION—NEGLIGENCE—CHARGE— VIOLATION OF STATUTE—DEFENSE.

Plaintiff, without a ticket, boarded defendant's freight train, clinging to a ladder on the side of the car. At the next station a brakeman discovered him, and put him off. As the train started he again mounted a ladder, but, on the approach of the brakeman, jumped on the ground. Before the train had entirely passed he again caught a ladder, and climbed up the side of a car. A brakeman went to him, demanded money, and ordered him off, and then stepped on plaintiff's fingers. He then retreated down the ladder, but, as the train was going ten or fifteen miles an hour, was afraid to jump. The brakeman followed, kicked plaintiff on the head or neck, and forced him to lose his hold and fall to the ground. One of his feet was caught and crushed under the wheels. *Held*, that the direction of a verdict for the defendant was error; the brakeman's act being the eviction of a trespasser, and not the prevention of a trespass.

Where a brakeman on a railroad train expels a trespasser at such a time or in such a manner as to unreasonably imperil his life and limb, though the act is willful, it may, in an action against the company, properly be alleged as negligent.

Where plaintiff was injured by being forcibly ejected from a rapidly moving train, the fact that he was a trespasser on such train, does not constitute contributory negligence which deprives him of remedy.

Where plaintiff was injured by being forcibly ejected from a rapidly moving train, the fact that he had boarded the train while it was moving, in violation of the statute making such act a misdemeanor, does not afford a defense to his claim of damages for such injury. *Johnson v. Chicago, St. Paul, Minneapolis & Omaha Railway company*, 88 N. W. Rep., 811.

RAILWAYS—CROSSING—DEATH—NEGLIGENCE—LOOKING AND LISTENING—INSTRUCTIONS—ORDINARY CARE.

Where, in an action for the killing of plaintiff's decedent at a railway crossing, the evidence as to whether defendant's train gave the proper signals was conflicting, the question of negligence was for the jury.

Where plaintiff's decedent was struck by defendant's train at a street crossing while decedent was attempting to drive back a cow which had escaped from him, his failure to look and listen was not contributory negligence, as matter of law, but the question was for the jury.

An instruction that it was decedent's duty to exercise such care for his own safety as a person of ordinary care would exercise "in a case of like danger" was not open to the objection that it imposed merely "ordinary care" on a person approaching a railway track. *Lorenz v. Burlington, Cedar Rapids & Northern Railway company*, 88 N. W. Rep., 886.

INJUNCTION—TEMPORARY WRIT—BONA FIDE PURCHASER—DEEDS—RAILROADS—CONDEMNATION OF ROAD—CROSSINGS.

A mandatory temporary injunction transferring possession of property is improper.

Temporary injunction to stop a railroad company from proceeding with its work of building a road or operating the part already constructed, being granted without the notice provided by code, § 4839, is properly dissolved.

Deed is not void as against subsequent deed to another party because consideration had not been paid, the grantor having delivered it, intending that it should become operative, and consented to delivery on guaranty of a third person that he would see the price was paid.

Mere expression of consideration in a deed is not sufficient evidence of payment of consideration to support it as against a prior deed to another.

A quitclaim deed is no protection as against a prior deed.

Under code, § 1996, authorizing a railway company to condemn land "for the location, construction, and convenient use of its railway" no prior location or survey is necessary, and if made, is not the commencement of condemnation proceedings, so as to give a prior right as against another company.

A railroad company may cross a right of way condemned by another company.

A railroad company, which has purchased land for right of way, and is in possession, is not affected by condemnation proceedings against the grantor by another company.

A railroad company acquires land by purchase, and not by condemnation, where it takes a deed therefore before the award is made and paid.

The owner of land not having refused to make a deed, and there being no disagreement as to compensation, proceedings by a railroad company to condemn are without jurisdiction. *Minneapolis & St. Louis Railway Company v. Chicago, Milwaukee & St. Paul Railway Company*. 88 N. W. Rep. 1062.

EMINENT DOMAIN—RAILROAD RIGHT OF WAY—TRIAL—INSTRUCTIONS—EVIDENCE.

Where defendant's objection to the introduction of evidence showing the value per acre of a railroad right of way through plaintiff's land is sustained in a suit to determine the damages from the condemnation of the right of way, defendant cannot complain that it is not allowed, on cross-examination, to show the value per acre of a portion of the land so taken.

A railroad right of way was condemned through a tract of land alleged by its owner to form part of a farm including other tracts, and the jury was instructed, in a suit to determine damages, that, in determining if the several tracts constituted but one farm, they should consider the connection, relation, adaptation, convenience, character, location, and uses of the land, and whether the market value of either tract would be reduced if separated from the other. *Held* to negative a contention that the court submitted the cause on the theory that the manner in which the owner used the lands was the test as to whether the separate tracts constituted but one farm.

A railroad right of way was condemned over a tract of land alleged to be a part of a farm, which included another tract, separated from it by an intervening tract, over which a private way existed by license of the owner. There was also a highway connecting the tracts. A father held an estate for life in the farm, remainder in his children, and they joined in a proceeding against the railroad company to recover damages resulting to the entire farm from the condemnation of the right of way. The father owned the intervening tract in fee. *Held*, that the fact that the way over the intervening tract existed only by license was not sufficient to show that the two tracts connected thereby did not constitute a single farm. *Westbrook et al. v. Muscatine North & South Railway company*. 88 N. W. Rep., 202.

RAILROADS—CONDEMNATION PROCEEDINGS—MEASURE OF DAMAGES—INSTRUCTIONS—BREVITY—
EVIDENCE—IRRESPONSIVE ANSWER.

In condemnation proceedings, an instruction that the measure of damages was the difference between the value of the premises before and after the construction of the railroad was not erroneous because too terse and brief, where the court also charged that the jury should consider the obstruction to the use of the property, and that, if the property was especially available by reason of its location, to the use to which it was being and had been put, this fact should be considered.

A party cannot complain of an irresponsible answer to a question not asked by him. *Diamond Jo Line Steamers et al., the Davenport, Rock Island & Northwestern Railway company et al.*, 88 N. W. Rep., 959

CARRIERS—EXTRA TERMINAL LIABILITY—LIMITATION OF LIABILITY—VALIDITY OF CONTRACT—
PUBLIC POLICY—DELIVERY.

At common law a common carrier is not liable for the negligence of the employe of a connecting carrier, in the absence of any contract to that effect.

Code, §2074, providing that no contract shall exempt a railway corporation from a liability which would have existed had no contract been made, does not invalidate the limitation of liability in a contract by which a railroad company contracted to transport property from one point to another, necessarily involving the use of connecting lines, and by the same instrument provided that it should not be liable for negligence of such connecting carriers.

Where a common carrier contracts to transport goods from one point to another, necessarily over connecting lines, it is not prevented on grounds of public policy from contractually limiting its liability for the negligence of the connecting carriers.

Where the consignor of property which a railroad company agreed to transport from one point to another, partially over connecting lines, signed and received from the connecting lines bills of lading in which they assumed all liability, there was sufficient evidence that such consignor did not regard the original carrier as having assumed a carrier's liability for the entire distance.

Where a carrier contracted to ship stock beyond its own line on a connecting line, it is not liable to the consignor for stock loaded at a point beyond its terminus, and for which the consignor accepted a bill of lading from the carrier operating it at such place. *Hartley v. St. Louis Kansas & North Western Railroad company*, 89 N. W. Rep. 88.

CARRIERS—STATION AGENT—CONTRACTS—FREIGHT RATES—RATE BEYOND CARRIER'S LINE.

Where the contract between a carrier and a shipper, as evidenced by the bill of lading, is that the goods shall be transported over the carrier's line to a certain place, and delivered to another carrier for transportation to their destination, the receiving carrier is not bound by statements of its station agent as to the rate that would be charged by the connecting carrier.

In an action by the shipper against the receiving carrier to recover the difference between the amount alleged to have been stated by the agent as the rate over the lines of the connecting carrier and that actually charged, the burden of proof to show that the station agent had authority to bind his company was on plaintiff.

A general denial by defendant raised an issue as to whether the agent's statements bound the receiving carrier. *McLagan v. Chicago & North-Western Railway company*, 89 N. W. Rep., 288.

RAILROADS—CONDEMNATION FOR RIGHT OF WAY—EVIDENCE—VALUE OF LAND—VALUATION OF
SEPARATE PARTS—ADAPTATION TO PARTICULAR PURPOSE—MEASURE OF DAMAGES—BENEFITS
—INSTRUCTIONS—CROSSINGS—INTEREST ON—DAMAGES—QUESTION FOR THE COURT—FAILURE
TO ASK INSTRUCTION.

In condemnation proceedings by a railroad company to obtain a right of way over land used as a single farm, it was proper for the jury, in estimating damages to the farm, to consider the duty required of the company by code, §2022, to construct an adequate crossing over or under its road.

An instruction that the law presumed that the railroad company would construct a sufficient crossing, and that in estimating the damages it should be assumed that such crossing would be provided; that the landowner is entitled to one adequate crossing; and that upon the landowner's

request the company would be bound to furnish such crossing at a place designated, but that the damages should be fixed without regard to whether the crossing would be a surface or an under crossing,—was a proper guide in estimating the damages.

Although the owner had testified that a certain portion of his farm crossed by the railroad was adapted for pasturage, and that he had intended to use it for stock purposes, it was error to limit the witnesses testifying to the market value of the farm to a consideration of this particular purpose.

It was error to allow the railroad company to examine its witnesses as to the value of a part of the farm crossed by its road, separate from the other portions thereof, since the owner was entitled to have his farm valued as a whole.

The error in allowing the witnesses to testify as to a portion of the farm separately from the other portions was not cured by the testimony of the same witnesses as to the value of the farm as a whole.

The proper measure of damages in a condemnation proceeding to secure a railroad right of way across a farm is the difference between the fair market value of the farm before and after the taking of the right of way, exclusive of any benefits which might accrue to the land by reason of the construction of the road.

Where land is condemned and possession taken before damages are paid, interest should be allowed on the amount of the award.

Where there was evidence that possession was taken of the land condemned during a certain month, and award of interest from the first day of the following month would be justified.

Where the evidence as to when possession was taken of the condemned land was undisputed, the question of allowance of interest was for the court. *Lough et al v. Minneapolis & St. Louis Railway company*, (two cases.) 89 N. W. Rep., 77.

RAILROADS—ABANDONED RIGHT OF WAY—CONDEMNATION—REFUNDING PREVIOUS DAMAGES—

COMPENSATION—PRIOR DECISIONS—CONCLUSIVENESS.

Code, section 2015, relating to the nonuser of rights of way, provides that if the railway is not used or operated for eight years, or if, its construction having been commenced, work has ceased and has not been in good faith resumed for eight years, the right of way, including the roadbed, shall revert to the owners of the land from which it was taken. Section 2016, relating to the condemning of abandoned rights of way, provides that in case of abandonment any other corporation may enter on the abandoned work and acquire the right of way, but that parties who have previously received compensation in any form for such abandoned right of way, which has not been refunded by them, shall not be permitted to recover the second time, and the value of such road bed, excluding the work done thereon, shall be assessed for the benefit of the former company. *Held*, that where a right of way previously condemned has not been used for over eight years, another company cannot condemn it as an abandoned right of way without compensation to the owners, though damages previously paid to prior owners have not been refunded, since by such nonuser the right of way reverted to the owner of the fee and ceased to be an "abandoned right of way," within section 2016.

Where statutes are explicit, and their purport is not to be doubted, previous decisions giving them a wrong construction, made in passing on a question not argued, and overlooking a portion of the statute involved, will not be adhered to.

Deemer and Sherwin, JJ., dissenting.

Remey, et al., v. Iowa Central Ry. Co., 89 N. W. Rep., 218.

FIRES SET BY LOCOMOTIVES—NEGLIGENCE—EVIDENCE—QUESTION FOR THE JURY—HARMLESS

ERROR—WITNESSES—OPINIONS AS TO VALUE—COMPETENCY.

Defendant conceded that sparks from its locomotive engines set fire to plaintiff's property, but introduced evidence that the engine was equipped with the best spark arresters, which were in proper repair, and that the engine was in charge of competent employees, and operated with due care. Plaintiff's evidence tended to show that one of the two engines attached to the train was not properly equipped and managed. *Held*, that the question of defendant's negligence was for the jury.

The admission of evidence that plaintiff had partially replaced the hedge fence destroyed by the fire, if erroneous, was not prejudicial, where the court's instructions on the measure of damages did not permit a recovery for the expenses of replacing the fence.

Plaintiff was properly allowed to testify as to how much of his farm was in cultivation.

Testimony as to the value of the farm before and after the fire, though largely based on the cost of replacing the fences destroyed, was not erroneous.

A witness who testified to having had experience with timothy meadows, and knew the cost of restoring them, and who had lived for over thirty years a little over a mile from plaintiff's farm, and was familiar with it, was qualified to testify as to the cost of restoring plaintiff's meadow, destroyed by fire. *Thompson v. Keokuk & Western Railway company*. 88 N. W. Rep., 975.

RAILROADS—PERSONS NEAR TRACK—INJURY TO MAIL CARRIER—PUTTING ON MAIL AT UNUSUAL PLACE—CONTRIBUTORY NEGLIGENCE—QUESTIONS FOR COURT.

Plaintiff, who was a mail carrier, and used a push cart in his work, was accustomed to deliver his mail at the postal car when defendant's train stopped at the depot platform; but the approach to this point being difficult, though not impossible in wet weather, he began to deliver the mail when the train stopped at a water tank. On the night of the accident, as soon as the train stopped at the tank he pushed his car close under the mail car, when the train moved, overturning the cart and injuring plaintiff. *Held*, that in the absence of anything to show that any one in charge of the train had any knowledge of plaintiff's new custom of delivering the mail at the tank, or of his being where he was when the accident occurred, defendant was not liable.

It appearing that plaintiff knew that the train stopped at the tank only long enough to take water, and that it often had to move again after stopping before water could be taken, he was guilty of contributory negligence in placing his cart so near the train.

Where the facts relied on in a damage suit as showing contributory negligence are such that only one conclusion can be drawn from them, the question is for the court. *Mabott v. Illinois Central Railroad company*, 89 N. W. Rep. 1078.

RAILROADS—FIRES—ACTION FOR DAMAGES—SUFFICIENCY OF EVIDENCE—SPECIAL FINDINGS—SUPPORT IN EVIDENCE—PREJUDICE OF JURY—VALUE OF FARM INJURED—ADMISSIBILITY OF EVIDENCE—CONCLUSION OF WITNESS—STRIKING OUT ANSWER—VALUE OF HEDGE—EXPERT EVIDENCE—HYPOTHETICAL QUESTION—HARMLESS ERROR.

Plaintiff's premises were set on fire while defendant's freight train was passing. Defendant's witnesses testified that both engines being used on that occasion were equipped with the most modern appliances for arresting sparks, and that both had been inspected on leaving a station eight miles distant, and found in perfect order. It was also shown that the engineers were competent men. Plaintiff testified that on examination he found coal cinders under the right of way fence, the largest of which was too large to pass through the engine netting if the latter was in the condition testified to by defendant's witnesses. *Held*, that it could not be said, as matter of law, that a verdict finding defendant guilty of negligence was without support in the evidence.

When there was evidence supporting special findings of the jury in answer to specific questions, a contention that such answers showed the jury to have been prejudiced was not tenable.

In fixing the value of plaintiff's farm in an action for damages from fire set by defendant's engines, it was not error to permit plaintiff to testify as to the price paid for it.

In an action for damages to plaintiff's farm by fire started by defendant's engines, the fact that the cross-examination of witnesses showed that their testimony as to the value of the farm before and after injury was based on their estimates as to the value of a hedge destroyed did not render their testimony in chief incompetent; the measure of damages for the destruction of a hedge being the difference in value of the farm before and after its destruction.

There was no error in striking out the answer of a witness to the effect that the opening in the spark arresters would allow only a small spark to escape, such answer being but a conclusion.

Where a fire alleged to have been set by defendant's engines occurred in October, 1899, and the trial of plaintiff's action for damages took place in April, 1900, it was error to permit defendant to show the value of certain meadow alleged to have been destroyed, by comparison with the condition of the remainder of the meadow at the time of the trial, without showing that the latter was in substantially the same condition as when the fire occurred.

In an action for the destruction of a hedge alleged to have been set on fire by defendant's engines, error in excluding a witness' answer to a question as to the appearance of parts of the hedge after the fire, and as to whether it was damaged by the fire, was not prejudicial, where the witness practically covered the question before his examination was concluded.

Where the witness testified that the hedge burned off was dead hedge—"been dead, I judge, a couple of years,"—and the answer was stricken out, notwithstanding which he was asked and

permitted to answer how he determined that the hedge was dead, a reversal would not be granted for this alone, it being evident that counsel supposed the latter part only of the previous answer had been stricken out.

Where a witness testified that he had had experience with hedges, and had observed the effect of fire on them, it was error to refuse to permit him to answer the question whether fire would kill a green hedge similar to the one in question.

The objection that the answer was incompetent because the question was put hypothetically, and did not show the exact conditions, was not tenable where it was based on the record so far as it went.

It was error to exclude such witness' testimony as to the difference in the value of the farm before and after the fire.

It was proper to exclude testimony offered to the effect that such a hedge was a detriment to a farm. *Swanson et al., v. Keokuk & W. R. Co.*, 80 N. W. Rep. 1038.

CARRIERS—CONSTRUCTION TRAINS—APPARENT AUTHORITY OF CONDUCTOR—LIABILITY TO PERSONS ACCEPTED AS PASSENGERS.

Plaintiff, who had formerly been a railroad employe, when passengers were carried on all trains, purchased a ticket, and was accepted by the conductor of a construction train as a passenger thereon, which was against defendant's orders, except on official permit, of which plaintiff had no notice. Plaintiff knew nothing about the construction train, except that he had ridden thereon before as a passenger, and that other passengers were on the train when he took it. Construction trains were not on defendant's passenger time tables, but two other freight trains were, and the train in question looked like an ordinary freight train, except that it carried only a single car. *Held*, that the conductor had such an apparent authority to accept plaintiff as a passenger that such acceptance made him a passenger, and as such he could recover for injuries caused by defendant's negligence. *Spence v. Chicago, Rock Island & Pacific Railway company*, 90 N. W. Rep., 846.

CARRIERS—INJURY TO PASSENGER—EVIDENCE—BURDEN OF PROOF—RES IPSA LOQUITUR—INSTRUCTIONS—NEW TRIAL—NEWLY DISCOVERED EVIDENCE.

In an action for injuries to a passenger, caused by a broken rail, evidence that witnesses had seen broken rails on other sections of the road was inadmissible to show that the rail was broken before the train went on it.

Where a passenger was injured by reason of a broken rail, evidence that witnesses had seen broken rails lying untouched in position was inadmissible to rebut defendant's testimony that its servants had passed over the track a short time before the wreck, and discovered no broken rails, and that they would have noticed a broken rail had there been one.

Where, in an action for injuries to a passenger, the only evidence that plaintiff was of unsound mind when she signed a release was some evidence tending to show mental deterioration following the accident, which related to the question of damages only, and not to plaintiff's condition of mind when the settlement was made, evidence of a physician as to whether persons that are insane or have deranged minds at some times appear sane and converse in a sane manner was inadmissible.

Where a witness answers a question to which an objection has been sustained, the party asking the question is not prejudiced by the ruling.

Where, in an action for injuries to a passenger, the defense was a release, and the court in a previous instruction had fully charged on the issue of plaintiff's capacity when she signed the settlement, an instruction that, if plaintiff knowingly signed the agreement, but at the time she signed it she gave little attention to its contents, or did not read it, or ask that it be read to her, then she was bound thereby, while an insufficient presentation of the question itself, was not misleading or erroneous when considered with reference to the entire charge.

Where a carrier in an action for injuries to a passenger denied the extent of the injury, an instruction that, if the jury believed plaintiff was injured and suffered pain, etc., and that the injury was caused by the carelessness of the defendant in operating its train, plaintiff would be entitled to recover, in the absence of a finding of a valid settlement, was not erroneous as assuming that there was a controversy as to the fact of injury.

The instruction was not erroneous on the ground that it placed on plaintiff the burden of proving defendant's negligence, for, though such burden was on plaintiff, it was sustained by proof of the accident resulting from a broken rail.

A new trial of an action by a passenger for injuries will not be granted for newly discovered evidence relating to matters of expert knowledge of railroading which could have been furnished by other witnesses at the trial. *Whittlesey v. Burlington, Cedar Rapids & Northern Railway company*. 90 N. W. Rep., 516.

CARRIERS—NEGLIGENCE—DAMAGES—ELEMENTS—PAIN—EVIDENCE—INSTRUCTIONS.

Though, in an action against a railroad company for injuries sustained by a passenger, the greater number of witnesses support defendant's theory of the manner in which the injuries were received, on appeal the supreme court cannot weigh the preponderance of evidence, such determination being with the jury.

Where, in an action against a railroad company for injuries sustained by a passenger, there is evidence of permanent disability, a verdict for \$1,750 is not excessive.

In an action against a railroad company for injuries sustained by a passenger, pain and suffering are to be considered as elements of damage.

In an action against a railroad company for injuries sustained by a passenger, it was proper to admit testimony as to an arrangement plaintiff had with her daughter, whereby plaintiff earned her living, her injury being such as to render her incapable of earning her living under such contract.

Where, in an action against a railroad company for injuries, evidence regarding plaintiff's health before the accident, not strictly rebuttal in character, was admitted in rebuttal over defendant's objection, it not appearing defendant was prejudiced, the order of the admission of evidence was no ground for reversal of a verdict for plaintiff.

In an action against a railroad for injuries, defendant requested an instruction that if plaintiff, having stepped on the first step of one of the cars, and before getting into the car, attempted to get off whether the train was in motion or not, and fell while attempting to get off, or just after getting off, and was injured, defendant was not liable for the injuries. The court gave the instruction, with the addition, "Unless she was directed to get off by an employee of defendant in charge of the train, and obedience to such direction would not lead her into any apparent danger, such as an ordinarily prudent person would not assume." *Held*, that the charge, as given, was a correct statement of law.

Defendant requested the court to charge that if plaintiff undertook to board the train while in motion, and was injured, she was guilty of contributory negligence, and the court added, "Unless she was directed by some employee of defendant in charge of the train, and her obedience to such instruction would not lead her into apparent danger, such as a prudent person would not assume." *Held*, that the instruction as given was a correct statement of the law.

The instruction, without the modification was more favorable than defendant was entitled to.

Defendant could not complain of the instructions, it appearing that the court subsequently instructed that if the train was not stopped a sufficient length of time to enable plaintiff to get aboard safely, and she attempted to board it while in motion, and was injured, she was guilty of contributory negligence.

A contention that the modified instructions were erroneous, as not sustained by any evidence, was without merit, plaintiff having testified that the train was in motion, and that she was directed to board it by a brakeman. *Pence v. Wabash Railway Co.*, 90 N. W. Rep., 59.

RAILWAY—LOCATION—DAMAGES—SEPARATE TRACKS—EVIDENCE—INSTRUCTIONS—APPEAL—ERRORS—ASSIGNMENT—ARGUMENT—RECORD.

Where an assignment of error relates to a ruling which does not appear in the record, it presents nothing for consideration.

Assignments of error which are not argued will not be considered.

Arguments with reference to rulings which are not assigned as error will not be considered.

Plaintiff owned two tracts of land—one of 80 acres, on which he lived; and one of 40 acres, situated 80 rods from the other tract. A railroad crossed a corner of the 80 acre tract, and on appeal from the award of damages therefor there was but one witness who testified that the 120 acres constituted one farm, and his testimony as to damages was stricken out. Other witnesses for plaintiff testified that the 40 acres were in no manner affected by the location of the railway, or that it was not a part of the farm at all. *Held*, that the question of damage to the 40 acre tract was properly withdrawn from the jury.

In a proceeding to assess damages to land on account of the location of a railway thereon, an instruction that, in connection with the testimony as to the damages, the jury may use and be guided by their own judgment in such matters, was not error.

Where, in the proceeding to assess damages to land on account of the location of a railway thereon, the court, in its instruction, made a mistake to the extent of one-tenth of an acre in stating the amount of land taken, and the company offered to add the value of one-tenth of an acre to the amount of the judgment, the judgment should not be reversed on that ground. *Hoyt v. Chicago, Milwaukee & St. Paul Railway company*, 90 N. W. Rep. 724.

RAILROADS—RIGHT OF WAY—ABANDONMENT—NONUSER—WAIVER—EVIDENCE—ADMISSIBILITY.

Where the only use made of a railroad right of way over plaintiff's lands is to occasionally shove an old worn-out car thereon, and allow it to stand there for months, but other portions of the right of way are used, the right of way reverts to the landowner, under a deed to the railroad providing that the right of way shall revert to the grantor if the railroad company or its assignees cease permanently to use the road, or abandon the same; or it reverts after eight years of such nonuse, without regard to the deed, by operation of code, section 2015, providing that a railroad right of way shall revert to the landowner if not used for a period of eight years.

A deed of a right of way to a railroad company, given to correct a prior deed therefor, and expressly reserving to the grantor all rights under the former deed, is not a waiver of a former abandonment of the right of way by the company.

Evidence is admissible in an action by a landowner to recover a right of way from a railroad company for nonuser, that the road was originally built to reach certain coal mines, which have been abandoned, and that the coal company obtained the right of way. *Gill v. Chicago & North-Western Railway company*, 90 N. W. Rep., 606.

RAILROADS—CROSSING ACCIDENT—SOUNDING WHISTLE—POLICE REGULATION—INTERFERENCE WITH INTERSTATE COMMERCE—CONTRIBUTORY NEGLIGENCE—EVIDENCE—ADMISSIBILITY.

Under code, § 2072, requiring railroad companies to sound a whistle before a railroad crossing is reached, a railroad company, though engaged in interstate commerce and in conveying the mails, cannot escape liability for disobeying the statute, though the whistle was out of order through no negligence of the company, and to have procured another would have delayed the train, as such provision is a valid police regulation, and its enforcement does not interfere with interstate commerce.

Where a husband and wife, traveling together in a conveyance which the former is driving, are injured in collision on a railroad crossing, the court cannot properly instruct that, if the wife relied on her husband to look and to listen and to exercise reasonable care, she was relieved from so doing herself, since she was bound to the same degree of care as her husband and whether she exercised such care was for the jury.

Where the driver of a vehicle is injured by collision on a railroad crossing, his failure to stop to look and to listen is not negligence as matter of law, as it was for the jury whether, under the circumstances, he was in the exercise of ordinary care.

In an action for injuries by collision on a railroad crossing it is not prejudicial error to permit a witness to state that when he and others were going to plaintiff's assistance his attention was called to the fact that no signal was given, where it was admitted that the whistle was not sounded, and it does not appear whether he meant to state that the bell was not rang. *Willfong v. Omaha & St. Louis Railway company* (two cases), 90 N. W. Rep. 868.

STREET RAILROADS—PREMATURE STARTING OF CAR—APPEAL VERDICT—EVIDENCE TO SUPPORT—CONFLICTING EVIDENCE—REVIEW—INSTRUCTIONS—REFUSAL OF REQUESTS—NURSING—SERVICES OF DAUGHTER—VALUE—DAMAGES.

Where, in an action for injuries to a passenger by the premature starting of a street car, the evidence warranted a finding that the conductor knew plaintiff was attempting to alight, and, while seeing her in that attitude, permitted the car to start before she had safely alighted, a judgment for plaintiff will not be reversed on appeal for lack of evidence, though it also tended to show that the car had not stopped to discharge passengers, but in the middle of a block, to repair a wire.

Where, in an action for injuries to a passenger by the premature starting of a street car, the evidence was conflicting as to whether or not the car was in motion when plaintiff attempted to leave it, a verdict in her favor would not be reversed on appeal because of her alleged contributory negligence in attempting to alight while the car was in motion.

Where plaintiff was injured by the premature starting of a street car, an instruction that if the car was stopped near the middle of a block, and, while it was still, plaintiff attempted to alight, and was seen by the conductor either when she arose or when she was on the footboard, and while she was there the cars were started by the conductor, and she was thrown to the ground and injured, and the conductor, seeing her about to get off the car or on the footboard, started the car, and did nothing to stop it or prevent the starting, if he saw her attempt to get off before it was started, that was negligence, etc., was proper.

Where a physician stated that he knew the value of services for nursing, his evidence as to value was properly admitted.

In an action for injuries, evidence of plaintiff's daughter that she would not charge her mother anything for nursing, because the mother had nothing, but, if she was to do the nursing for a stranger, she would want \$200, "and that she did that as a daughter would do it for a mother," and did not expect her brother to pay for it, did not preclude the mother from recovering for the nursing, the value of which was fully proved.

Where requests to charge are fully covered by the charge of the court, a refusal thereof is not error.

Where plaintiff suffered a fracture of the neck of the femur by the premature starting of a street car as she was attempting to alight, a verdict of \$3,000 was not excessive. *Beringer v. Dubuque Street Railway company*, 91 N. W. Rep., 981.

WATER COURSES—RAILROADS—INSUFFICIENT CULVERTS—LIABILITY FOR REPULSION OF FLOW—DEFENSES—EMPLOYMENT OF SKILLFUL ENGINEERS—DEBRIS—DAMAGES—WITNESSES—EVIDENCE.

A railroad company is liable for damages sustained by a landowner during a flood from back water caused by an insufficient culvert, where the evidence tended to show that the flood was due to a heavy, but not unprecedented rainfall.

It is no defense to a railroad company, in an action for damages caused by high water flowing over plaintiff's land by reason of an insufficient culvert over a stream, that the culvert was erected according to plans of skillful and competent engineers employed by the company, since it is not the danger which a competent and skillful engineer does in fact anticipate, but that which, in the reasonable exercise of his skill, he ought to have anticipated, which the company is bound to provide for.

In an action for repulsion of the flow of a water course by an insufficient culvert, an instruction that defendant was not liable for the result of the clogging of the culvert by debris likely to be carried down by the stream during a freshet was properly refused where the freshet was not limited to an extraordinary and unprecedented one.

In an action for repulsion of the flow of a water course by an insufficient railroad culvert, evidence as to the length of defendant's trestlework over the stream before the construction of the culvert was competent as tending to show that the opening for the passage of water had been restricted by the culvert.

In an action for damages to clothing and furniture having no market value, any witness familiar with its nature and use is competent to testify as to its value.

Where, in an action for repulsion of the flow of a water course, it was claimed that defendant's act in erecting an insufficient culvert was willful and malicious, a written notice of such insufficiency, delivered to defendant before the culvert was completed, signed by various property owners, advising defendant that the structure as planned would be insufficient, was admissible. *Houghtaling v. Chicago Great Western Railway company*, 91 N. W. Rep., 811.

RAILROADS—FENCES—STATUTES—KILLING CATTLE—INSTRUCTIONS—LANDLORD AND TENANT—EASEMENTS—OBSTRUCTION.

The acceptance of a deed which in terms reserves to the grantor a private way is a recognition of the way.

The owner of a tract of land conveyed a portion thereof, reserving a private way for cattle. Subsequently the grantee obstructed the way, and, in an action by the lessee of the balance of the tract for damages from the obstruction, defendant contended that, as the lessee was only a tenant for years he could not avail himself of the reservation. *Held*, that the tenancy gave the lessee a right to the way, and the covenant in the deed as to the reservation did not affect the case.

Under code, §§ 5078, 5081, imposing a penalty for the obstruction of a way, a lessee of land may proceed under the statute for an obstruction of a way appurtenant to the land, though the obstruction was placed there before his term commenced.

In an action against a railroad for the killing of cattle, evidence as to the height of the right of way fence between the time of the killing and a subsequent date was proper; it appearing that there had been no change in the height.

In an action against a railroad for the killing of a horse, the court charged as to what constituted a proper right of way fence under the statute, and, in stating the issues, mentioned the allegation of a failure to maintain a legal fence, and the claim that the horse was killed "while running at large by reason of the want of such fence." In another part of the charge the court said a railroad company, where the right to fence exists, "shall be liable to the owner of any stock killed or injured by the want of such fence." The evidence as to the condition of the fence, and whether there was an open gate, was in conflict. *Held*, that a contention that the jury might have believed defendant liable for mere failure to maintain a fence was without merit, as, in view of the evidence and statements of the court, they must have known recovery depended on the horse having reached the track because of failure to fence as required. *Morrison v. Chicago & North-Western Railway company*, 91 N. W. Rep., 798.

**FIRE INSURANCE—NEGLIGENT DESTRUCTION OF INSURED PROPERTY—RECOVERY FROM TORT
FRAUD—RELEASE OF INSURER—RAILROADS—LIABILITY FOR FIRES—PRESUMPTION—
LEASES—COVENANTS RUNNING WITH THE LAND.**

Under code, section 2066, providing that railroad corporations shall be liable for all damages occasioned by fire set out or caused by the operation of the railway, negligence is presumed after a showing of the fact of a fire so caused.

Where insured property is destroyed by the negligence of another than the insured, a recovery from the tortfeasor extinguishes the liability of the insurer.

Where a fire policy provided that it should be void if insured should make any contract whereby any person should not be liable for any act or neglect causing the fire, and the lease by which insured held the land on which the insured property was located stipulated that the lessee should assume all risk of fire caused by proximity of the insured building to lessor's railway track, insured could not recover on the policy for a loss caused by the negligence of lessor.

A railroad company leased land to a partnership for one year at a rental of \$1.00, the lease providing that the premises should be used for an elevator and cornercribs, that all grain should be shipped over lessor's road, and that the risk of loss occasioned by the proximity of the leased premises to the railway track should be born by the lessee. The lease was not renewed at its expiration, and the rent was never paid, but the lessee partnership continued in possession. The partnership, which was composed of a father and three sons, was changed by the purchase of the father's interest by the sons. The new firm took all the property, continued the business of the old, and continued to occupy the leased land. *Held*, that the provision that the lessee should bear losses ran with the land and bound the new firm. *Kennedy, et al., v. Iowa State Ins. Co.*, 91 N. W. Rep., 881.

RAILROADS—TRESPASSER ON TRACK—EVIDENCE—SUFFICIENCY.

Plaintiff's intestate was walking on a railroad bridge, when he was struck by a train and killed, and in an action for the death there was nothing to show that the fireman was looking ahead previous to the collision, or that he had seen the deceased before he was struck. But the jury found that the fireman knew that deceased "was on the bridge in time to give some warning and have the engine stopped before injuring him." *Held* that, as the jury had found the engineer negligent, a verdict for plaintiff would not be disturbed on appeal because of the finding as to the fireman.

In an action for the death of one killed by a train while walking on a railroad bridge, evidence held sufficient to warrant a finding that the engineer saw deceased in time to have stopped the train and avoided the accident.

In an action for the death of one killed by a train while walking on a railroad bridge, that the engineer ought to have seen deceased, but did not, did not amount to negligence.

In an action for the death of one killed by a train while walking on a railroad bridge, if it were error to instruct as to whether the employees of defendant were negligent in failing to give any signals, the same was harmless; the jury having found the engineer negligent in not stopping the train. *Purcell v. Chicago & North Western Railway company*, 91 N. W. Rep., 888.

RAILROADS—RATE OF SPEED—ORDINANCES—INJURY TO EMPLOYE—ASSUMPTION OF RISK—
EVIDENCE.

An ordinance of a city prohibiting trains from moving within the corporate limits at a speed exceeding six miles an hour has not for its sole object the protection of those crossing the tracks, but its benefit may be claimed by any person coming within its protection.

Where a brakeman enters into the employ of a railroad with the knowledge that in running through a city it exceeds the rate of speed allowed by an ordinance of the city, he assumes the risk of such increased speed, though it arises from the violation of the ordinance.

Where a brakeman enters into the employ of a railroad, assisting in operating trains at a rate of speed in excess of the rate allowed by an ordinance of the city, he cannot recover of the railroad company, when injured when the train was running in excess not only of the speed permitted, but of its customary speed, unless that speed was not only negligence, but was the operating cause of his injury. *Martin v. Chicago, Rock Island & Pacific Railway company*, 91, N. W. Rep., 1084.

SYLLABI OF DECISIONS OF INTERSTATE
COMMERCE COMMISSION.

SYLLABI OF DECISIONS.

NATIONAL WHOLESALE LUMBER DEALERS' ASSOCIATION

v.

THE NORFOLK & WESTERN RAILWAY COMPANY; THE CUMBERLAND VALLEY RAILROAD COMPANY; THE PENNSYLVANIA RAILROAD COMPANY; AND THE BALTIMORE & OHIO RAILROAD COMPANY.

Decided December 11, 1901.

Lumber in carloads is shipped from points in West Virginia and southwestern Virginia to New York City over the Norfolk & Western Railway to Hagerstown, and thence via the Pennsylvania Railroad to destination, and over the Norfolk & Western to Shenandoah Junction and thence via the Baltimore & Ohio Railroad, under rates made by adding to those of the Norfolk & Western to Hagerstown and Shenandoah Junction a specific or arbitrary of 18 cents per 100 pounds charged by the Pennsylvania and Baltimore & Ohio, respectively, therefrom. This specific rate was advanced from 12 to 18 cents in 1893, and Norfolk & Western charges were generally increased in 1899 and 1900 about $1\frac{1}{2}$ cents per 100 pounds. Much lower rates on competing lumber have been and are maintained from neighboring points in the same shipping section to New York by the Baltimore & Ohio and by the Cincinnati & Ohio Railway connecting with the Baltimore & Ohio at Staunton and the Pennsylvania Railroad at Washington. The Norfolk & Western line is considerably longer than the Cincinnati & Ohio line, but present rates by the Norfolk & Western yield higher rates per ton per mile than those of the Cincinnati & Ohio line. The rates from Norfolk & Western points to Philadelphia, Pa., are 6 cents lower than those for the 90 miles greater distance to New York, while on the Cincinnati & Ohio the difference in favor of Philadelphia against New York is only 2 cents. Held, upon all the facts and circumstances, that the through rates complained of are unreasonable and unlawful, and that there should be an aggregate reduction in the through rates of $2\frac{1}{2}$ cents per 100 pounds. 9 I. C. C. Rep.

THE WILMINGTON TARIFF ASSOCIATION OF WILMINGTON, NORTH CAROLINA,

v.

THE CINCINNATI, PORTSMOUTH & VIRGINIA RAILROAD COMPANY; THE PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY COMPANY; THE CINCINNATI, HAMILTON & DAYTON RAILWAY COMPANY; THE CHICAGO, INDIANAPOLIS & LOUISVILLE RAILWAY COMPANY; THE LOUISVILLE, EVANSVILLE & ST. LOUIS CONSOLIDATED RAILROAD COMPANY, and George T. Jarvis, Receiver thereof; THE SOUTHERN RAILWAY COMPANY; THE GEORGIA RAILROAD COMPANY; THE NASHVILLE, CHATTANOOGA & ST. LOUIS RAILWAY COMPANY; THE WESTERN & ATLANTIC RAILROAD COMPANY; THE CHESAPEAKE & OHIO RAILWAY COMPANY; THE NORFOLK & WESTERN RAILWAY COMPANY; THE CAPE FEAR & YADKIN VALLEY RAILWAY COMPANY, and Jno. Gill, Receiver thereof; THE SEABOARD & ROANOKE RAILROAD COMPANY; THE RALEIGH & GASTON RAILROAD COMPANY; THE RALEIGH & AUGUSTA AIR LINE; THE CAROLINA CENTRAL RAILROAD COMPANY; THE GEORGIA, CAROLINA & NORTHERN RAILWAY COMPANY, comprising what is called and known as THE SEABOARD AIR LINE SYSTEM; THE RICHMOND & PETERSBURG RAILROAD COMPANY, THE PETERSBURG RAILROAD COMPANY; THE WILMINGTON & WELDON RAILROAD COMPANY; THE MANCHESTER & AUGUSTA RAILROAD COMPANY; THE WILMINGTON, COLUMBIA & AUGUSTA RAILROAD COMPANY, comprising what is called and known as THE ATLANTIC COAST LINE SYSTEM; and THE LOUISVILLE & NASHVILLE RAILROAD COMPANY.

Decided December 17, 1901.

Preferences existing under relative rates to competing localities must be shown to result from wrongful action of the carrier before it can be required under the act to regulate commerce to readjust the rates in question.

The present adjustment of rates on freight traffic from Chicago, St. Louis and other related points of shipment to Wilmington, N. C., operates largely to deprive that city in its competition for trade in common territory with Norfolk and Richmond and other Virginia cities of the benefits of those primary markets and to limit Wilmington to such intermediate points of supply as Cincinnati and Louisville, from which points the rate relations appear to be fair and reasonable, and this subjects Wilmington to disadvantages which are in substantial degree undue and unreasonable and for which the defendant carriers are to that extent responsible.

Rates from Cincinnati and Louisville to Norfolk are much lower than those from St. Louis and Chicago to Norfolk, and the competitive conditions governing the rates from Cincinnati and Louisville appear to be of the same general character as those which apply to rates from Chicago or St. Louis. The same is true of rates to Wilmington from Cincinnati, Louisville, Chicago and St. Louis. No substantial difference appears to exist in the really forceful conditions governing rates from these points of supply, except that of distance, which favors Cincinnati and Louisville. Carriers north of Cincinnati, Louisville and other Ohio river points obtain in most instances shares of the rates to Wilmington which equal their local charges, while they accept much less than their local rates on traffic destined to Norfolk and other Virginia cities, and the rates charged by carriers south of Norfolk, Richmond or other Virginia gateways on Wilmington business are upon a high basis. *Held*, That what constitutes just rate relations from Cincinnati and Louisville to Norfolk and Wilmington is a fair basis for relative rates from St. Louis and Chicago, and that basis should be adopted, with the modification in favor of the carriers that the readjustment may be made on the basis of East St. Louis rates, and the established practice of charging practically the same rates from St. Louis and Chicago to Wilmington continued. *Held, further*, That substantial compliance with such rule of adjustment would result by making the rates from Chicago, St. Louis and East St. Louis to Wilmington 185 per cent. of the rates in force from East St. Louis to Norfolk. 9 I. C. C. Rep.

THE MAYOR AND COUNCIL OF TIFTON, GEORGIA,

V.

THE LOUISVILLE & NASHVILLE RAILROAD COMPANY; THE NASHVILLE, CHATTANOOGA & ST. LOUIS RAILROAD COMPANY; THE WESTERN & ATLANTIC RAILROAD COMPANY; THE CENTRAL OF GEORGIA RAILWAY COMPANY; THE GEORGIA & ALABAMA RAILWAY COMPANY; THE GEORGIA SOUTHERN & FLORIDA RAILWAY COMPANY; THE TIFTON & NORTH-EASTERN RAILROAD COMPANY; THE SAVANNAH, FLORIDA & WESTERN RAILWAY COMPANY; AND THE BRUNSWICK & WESTERN RAILROAD COMPANY.

Decided March 27, 1902.

Neither the absence nor presence of competition by carriers alone, nor the extent of its operation measured solely by their financial interests, can be relied on to adjust rates reasonable and just to all.

It is the duty of the Commission to consider all circumstances and conditions that reasonably apply to the situation, the legitimate interests of the carrying companies as well as those of traders and shippers and the welfare of the communities at localities where the goods are delivered as well as that of communities in the places of shipment (*Texas & P. R. Co. v. Interstate Commerce Commission*, 162 U. S., 197, 40 L. ed. 940, 5 I. C. C. Rep., 405, 16 Sup. Ct. Rep., 696), and to give effect to this rule a much broader view must be taken than that of the competition of carriers alone.

Freight passes from New York and other eastern cities over water and rail lines via Savannah to Tifton, Ga., and through Tifton to Albany, Ga. Freight also passes by all rail routes from Cincinnati, Louisville, Evansville and Nashville to Tifton and through Tifton to Valdosta, Ga. The circumstances and conditions at Tifton are substantially similar to those at Albany on traffic from the east, and the circumstances and conditions of Tifton are substantially similar to those at Valdosta on traffic from the north and west. *Held*, That freight rates from New York and other eastern cities over such water and rail lines to Tifton which are higher than those to Albany, the longer distance point, are in violation of the act to regulate commerce; that freight rates from Cincinnati, Louisville, Evansville and Nashville which are higher to Tifton than those to Valdosta, the longer distance point, are in violation of the act to regulate commerce; that freight rates to Tifton which are less than those to Albany or Valdosta from the points named are not authorized to be increased by this decision; that the present rates enforced for the transportation of sugar from New Orleans to Tifton are unjust and unduly prejudicial to Tifton, and such rates to be lawful should not exceed the rates on the same commodity from New Orleans to Valdosta. 9 I. C. C. Rep.

SHIPPERS' UNION OF PHOENIX

v.

THE ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY; THE SOUTHERN PACIFIC COMPANY; THE MARICOPA & PHOENIX & SALT RIVER VALLEY RAILROAD COMPANY; THE SANTA FE, PRESCOTT & PHOENIX RAILWAY COMPANY; THE SANTA FE PACIFIC RAILROAD COMPANY; THE SOUTHERN CALIFORNIA RAILWAY COMPANY; AND THE SAN FRANCISCO & SAN JOAQUIN VALLEY RAILWAY COMPANY.

Decided May, 1902.

The Santa Fe and Southern Pacific Systems reach Los Angeles, Cal., a point to which rates from the east are affected by water competition. Phoenix, Ariz., is not upon either of these through lines, but is connected therewith by two lateral lines, one on the north connecting with the Santa Fe at Ash Fork and one on the south connecting with the Southern Pacific at Maricopa. On complaint that freight rates between New York, Chicago, St. Louis and other eastern points and Phoenix are unjust and unreasonable in themselves and relatively as compared with rates on like traffic between New York and such other eastern points and Los Angeles, *Held*—

That when water competition permits the establishment of classifications and rates below the rates to non-competitive points, such lower rates, while possessing value as standards of comparison, are not always conclusive in fixing rates to shorter distance points not affected by such competition, and there is no evidence in this case upon the reasonableness of the rates to and from Phoenix except comparison with Pacific Coast rates.

That the evidence in this case is insufficient to constitute the basis of a decision requiring defendant carriers to modify their long-standing system of rate-making, which also applies over other transcontinental lines throughout a great belt of territory and affects numerous localities and interests which have not been heard in this proceeding, and this being so the relief sought by complainant is for the present denied, but the case is retained for further consideration pending the investigation and disposition of other cases involving the same general question. 91 C. C. Rep.

THE NATIONAL HAY ASSOCIATION

v.

THE LAKE SHORE & MICHIGAN SOUTHERN RAILWAY COMPANY; THE MICHIGAN CENTRAL RAILROAD COMPANY; THE NEW YORK CENTRAL & HUDSON RIVER RAILROAD COMPANY; THE NEW YORK, CHICAGO & ST. LOUIS RAILROAD COMPANY; THE NEW YORK, ONTARIO & WESTERN RAILWAY COMPANY; THE DELAWARE, LACKAWANNA & WESTERN RAILROAD COMPANY; THE CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY COMPANY; THE ERIS RAILROAD COMPANY; THE LEHIGH VALLEY RAILROAD COMPANY; THE BALTIMORE & OHIO SOUTHWESTERN RAILROAD COMPANY; THE BALTIMORE & OHIO RAILROAD COMPANY; THE CENTRAL RAILROAD COMPANY OF NEW JERSEY; THE GRAND TRUNK RAILWAY COMPANY OF CANADA; THE PENNSYLVANIA COMPANY; THE PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY COMPANY, THE PENNSYLVANIA RAILROAD COMPANY; THE DELAWARE & HUDSON COMPANY; THE PHILADELPHIA & READING RAILWAY COMPANY; THE PERE MARQUETTE RAILROAD COMPANY; THE GRAND RAPIDS & INDIANA RAILWAY COMPANY; THE CINCINNATI, HAMILTON & DAYTON RAILWAY COMPANY; THE ANN ARBOR RAILROAD COMPANY; THE TOLEDO, ST. LOUIS & WESTERN RAILROAD COMPANY; THE WARREN RAILROAD COMPANY; THE CANADIAN PACIFIC RAILWAY COMPANY; THE CANADA ATLANTIC RAILWAY COMPANY; THE NEW YORK, NEW HAVEN & HARTFORD RAILROAD COMPANY; THE CENTRAL VERMONT RAILWAY COMPANY; THE BOSTON & MAINE RAILROAD COMPANY; AND THE BOSTON & ALBANY RAILROAD COMPANY.

Decided October 16, 1902.

Carriers are entitled under the act to regulate commerce to determine for themselves what are proper rates in the first instance, but when they, as in this case, make numerous rate advances by concerted action and under circumstances not showing justification for increased revenue, they cannot successfully plead the excuse of financial necessity where the legality of such action as applied to any given commodity is challenged; and the controlling question must be as to the reasonableness and justice of the advance in classification and rate upon the facts shown in each case.

The legal duty of common carriers to so classify traffic and fix charges thereon that the burdens of transportation shall be reasonably and justly distributed among the articles they carry

arises under the obligation imposed upon them not to charge unreasonable or unjust rates or to inflict any unjust discrimination or undue prejudice in any respect whatsoever; and even in cases where the need of additional revenue is apparent the carrier cannot arbitrarily select some one or more articles upon which to apply higher rates regardless of the relation which such article or articles bear to other commodities commonly offered for transportation.

The defendant carriers, by keeping hay and straw in the sixth class, and charging sixth class rates thereon for thirteen years or more, with the exception of a short period in 1894, were furnishing evidence that such classification and rates are reasonably high, and while the continuance of such classification and rates is not conclusive evidence of their reasonableness, it is in the nature of an admission against them which tends to show the unreasonableness of the advance of hay and straw to fifth class rates in January, 1900, and the force of this admission becomes great in view of the largely increased business and profits of the defendants in 1899 and subsequent years.

In the carriage of great staples, which supply enormous business, and which, in market value and actual cost of transportation, are among the cheapest articles of commerce, rates yielding only moderate profit to the carriers are both necessary and justifiable; and although the defendant carriers may be at some greater expense to handle and transport hay than some other articles in the fifth or sixth class of their freight classification, the character, value, volume and use of that commodity are such as to require relatively low charges for its carriage.

In a freight classification like the Official, which contains but six general classes, it is manifestly impossible to bring together in each class only such articles as resemble each other in character, use, value, volume, bulk, weight, risk, expense of handling and competition; the best that can be done under such a scheme of classification is to place two or more articles possessing general similarity in the same class, and where an article is not analogous to any other to put that article in the class containing commodities which are most nearly related to it in general character and other essential respects.

On January 1, 1900, defendants and other carriers using the Official Classification, advanced hay and straw in carloads from sixth to fifth class rates, and have since enforced such advanced charges. It is conceded that hay and straw should take the same rates. Hay, in respect of character, use, value and volume corresponds more nearly with articles taking sixth class, or lower commodity rates, than with those in the fifth class. Apparently, all commodities which come to defendants in aggregate volume or tonnage, equal to or exceeding that of hay, are given commodity rates. Hay, as compared with grain and some other articles, when carried between the same points, gives the carriers less revenue per car, but it does not follow therefrom, taking the whole traffic, local as well as through, that hay may not give the carriers an average revenue per car per mile nearly as great, or even greater, than that derived from grain or such other articles. Though hay may be less desirable than grain as an article of traffic it is much more profitable to the carriers, considering its greater volume and the certainty of large quantities seeking transportation each year, than many, if not all, other commodities actually taking fifth or even sixth class rates. Hay is a raw agricultural product which is grown, shipped and consumed in all parts of Official Classification territory, and coming to the carriers in steady and large volume, is profitable to them at sixth class rates. The cost to the shipper of transporting hay from the Middle West to eastern markets constitutes a large part of its value in such markets, and when added to the cost of baling and sale the total approximates or exceeds the price realized by the producer. The increased rates have added to the cost of hay and straw to consumers or diminished the price to producers, or both, and prejudiced in some degree the business of middlemen. The advance in hay rates changed a long existing rate adjustment as between American and Canadian hay shipped to New England and parts of New York in favor of a producing section in a foreign country from which hay shipments into the United States are required by law to pay a duty as high as \$4.00 per ton. *Held*, upon all the facts and circumstances, that the action of defendants on January 1, 1900, whereby hay and straw were advanced from sixth to fifth class, and thereafter charged fifth class rates for transportation, was unreasonable and unjust and resulted in unlawful discrimination and prejudice against hay and straw, localities in Official Classification territory wherein those commodities are produced, and against producers, shippers, dealers and consumers of such articles in that section of the country. 9 I. C. C. Rep.

THE BUSINESS MEN'S LEAGUE OF ST. LOUIS

V.

THE ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY; THE BURLINGTON & MISSOURI RIVER RAILROAD COMPANY IN NEBRASKA; THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY; THE COLORADO MIDLAND RAILWAY COMPANY; THE DENVER & RIO GRANDE RAILROAD COMPANY; THE GREAT NORTHERN RAILWAY COMPANY; THE MISSOURI, KANSAS & TEXAS RAILWAY COMPANY; THE MISSOURI PACIFIC RAILWAY COMPANY; THE NORTHERN PACIFIC RAILWAY COMPANY; THE OREGON RAILROAD & NAVIGATION COMPANY; THE OREGON SHORT LINE RAILROAD COMPANY; THE OREGON & CALIFORNIA RAILROAD COMPANY; THE RIO GRANDE WESTERN RAILWAY COMPANY; THE ST. LOUIS & SAN FRANCISCO RAILROAD COMPANY; THE ST. LOUIS, IRON MOUNTAIN & SOUTHERN RAILWAY COMPANY; THE SANTA FE PACIFIC RAILROAD COMPANY; THE SOUTHERN CALIFORNIA RAILWAY COMPANY; THE SOUTHERN PACIFIC COMPANY (ATLANTIC SYSTEM). THE SOUTHERN PACIFIC COMPANY (PACIFIC SYSTEM); THE TEXAS & PACIFIC RAILWAY COMPANY; AND THE UNION PACIFIC RAILROAD COMPANY.

HIBBARD, SPENCER, BARTLETT & CO., REID, MURDOCH & CO., SPRAGUE, WARNER & CO., FRANKLIN McVEAGH & CO., KELLY, MAUS & CO., AND S. D. KIMBARK; THE MERCHANTS' & MANUFACTURERS' ASSOCIATION OF MILWAUKEE; THE KANSAS CITY TRANSPORTATION BUREAU OF KANSAS CITY, MO.; THE COMMERCIAL CLUB OF ST. JOSEPH, MO.; THE DULUTH CHAMBER OF COMMERCE OF DULUTH, MINN.; AND SANTA ANA, CAL., CHAMBER OF COMMERCE, INTERVENES ON BEHALF OF COMPLAINANT.

THE PACIFIC COAST JOBBERS' AND MANUFACTURERS' ASSOCIATION, INTERVENOR ON BEHALF OF DEFENDANTS.

Decided November 17, 1902.

With water competition compelling low all-rail freight rates from New York to San Francisco and other Pacific coast terminals, a showing that the distance is less and that graded rates were formerly in force is not sufficient to warrant an order requiring lower rates from St. Louis, Chicago and other interior points than from New York on traffic carried by rail to Pacific coast destinations.

The differences between carload and less than carload rates from St. Louis, Chicago and other points in the middle west to Pacific coast territory, which are the subject of complaint herein, and which average about 50 cents per 100 pounds, are not, taking the rate adjustment as a whole, and giving due consideration to the controlling force of water competition between the eastern seaboard and the Pacific coast, difference in the cost of service by rail, the interests of the parties, preservation of reasonable competition between the middle west and the Pacific coast jobbers, and other material circumstances, shown to be unjust; but while the tariff cannot be condemned as a whole upon grounds urged by complainants, many of the details in such tariff are in violation of law.

The commodity tariff applying on traffic from the middle west to Pacific coast territory names rates upon over 400 commodities in carloads only, leaving the movement of these commodities in less than carloads to be governed by the greatly higher class rate provided for such shipments and producing a differential as between carload and less than carload quantities, which, even under the peculiar circumstances of this traffic, is in many cases excessive where there is any general movement in less than carloads or other commercial reason for a corresponding less than carload rate; and the tariff is also to some extent unlawful in that it specifies a number of varied commodity rates, especially for the hardware schedule, and unduly prevents in some instances the shipment of articles of the same class in mixed carloads at carload rates.

In the adjustment of carload and less than carload rates circumstances often render the application of a greater differential proper in one case than in another, but taking the traffic generally from the middle west to Pacific coast territory, it is held that a differential as between carloads and less than carloads which is at once more than 50 cents per 100 pounds and more than 50 per cent of the carload rate is *prima facie* excessive. It does not follow that every differential may equal this or that every differential which exceeds this is unlawful, but any differential in excess of this requires special justification.

While on traffic from the middle west to the Pacific coast many differentials in the rates named for carloads and less than carloads are too great, while varied commodity rates in the hardware schedule and perhaps in some others should be readjusted, and while in some instances greater latitude should be given in the shipment of practically the same articles in mixed carloads, the present record, which pertains almost wholly to the general aspects of the controversy, furnishes no facts from which it can be intelligently determined what ought to be done in specific instance, and further hearing is accordingly ordered.

The question whether on traffic from the middle west the present rates to intermediate points which are higher than those to Pacific coast terminals are lawful was not litigated at the hearing, and while the commission will not of its own motion proceed in that branch of the case complainants are granted leave to do so if they desire. 9 I. C. C. Rep.

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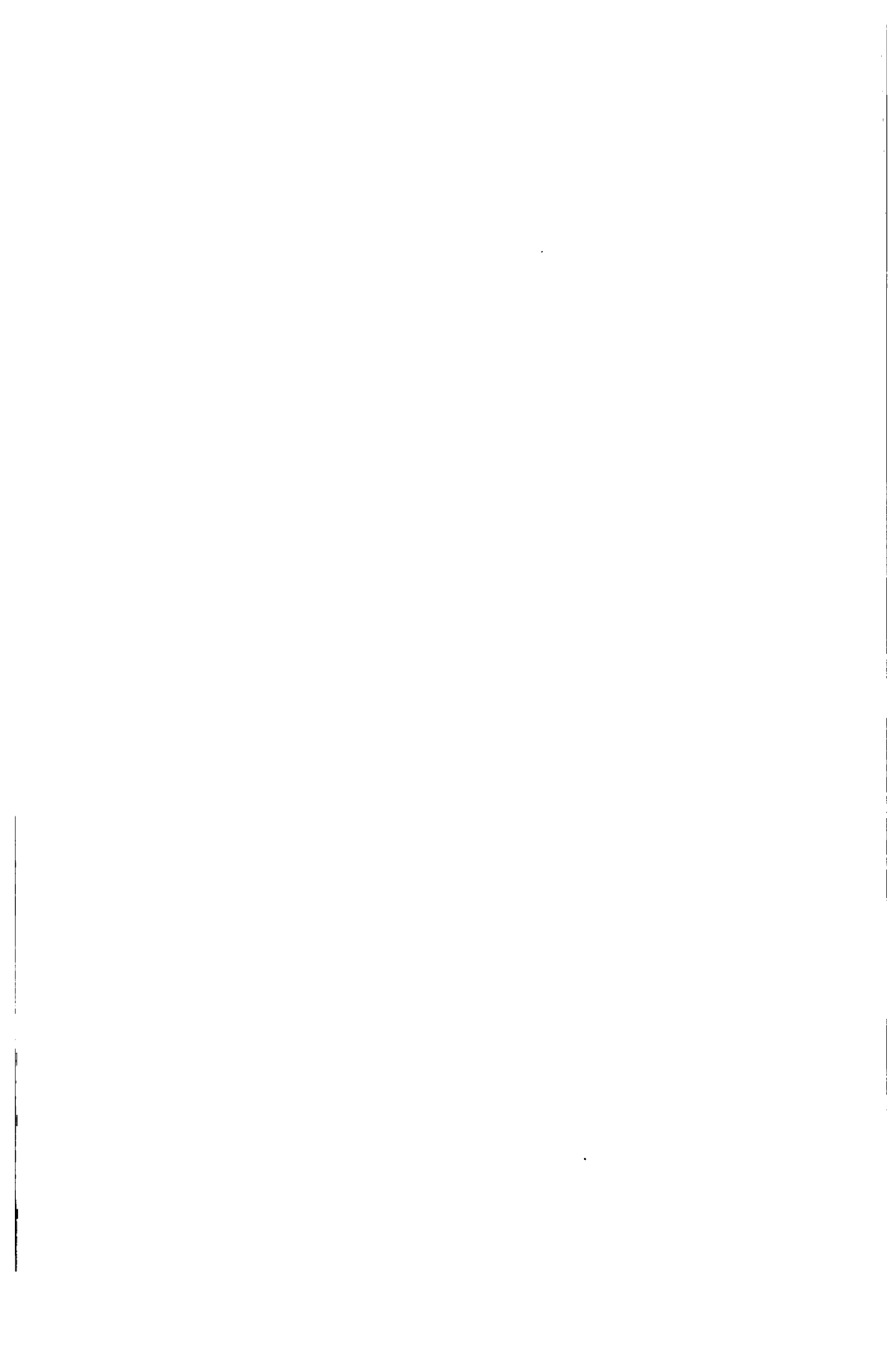
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TWENTY-SIXTH ANNUAL REPORT

OF THE

Board of Railroad Commissioners

FOR THE

YEAR ENDING JUNE 30, 1903.

STATE OF IOWA.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

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STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS,
DES MOINES.

To the Honorable A. B. CUMMINS, Governor of the State of Iowa:

As provided by law, we herewith submit to you the Twenty-sixth Annual Report of the Board. This report will contain the usual statistical tables, the opinions of the Commission upon matters presented to it for adjudication and a record of all inspections, hearings before the Board and a brief history of each case adjusted.

The work of this department has enlarged to a material degree within the past few years; the correspondence of the office having increased more than one third.

The law provides that certain statistical information concerning each and every railroad company doing business in Iowa shall be contained in the report of this Board. This we have tried to furnish as completely as the reports furnished us by the railroad companies will permit.

The statistical tables following this report will contain the information referred to.

CONDITION OF RAILWAY COMPANIES.

In many parts of Iowa during the past year, railroad companies, in common with other interests of the State, were heavy sufferers from the floods. Bridges were washed away; roadbeds loosened and in many cases destroyed; ballasting that had taken years to perfect was swept away; yet uniformly the railroad companies made every effort to keep traffic moving and to repair damage as soon as the waters subsided. In spite of the large amount of money required to make necessary repairs, the companies are still expending large sums of money for permanent improvements in Iowa. For years the Commissioners

have been urging upon railway companies the necessity of better road bed and track, straighter lines and lesser grades in order to enhance the safety of transportation and to reduce the cost of the same.

INTERLOCKING SWITCH SYSTEM.

The railway companies are still constructing interlocking switches at their crossings at grade as evidenced by the following list of those placed the past year:

Sabula drawbridge	(change in) crossing of Mississippi river by C., M. & St. P.
Rowan	crossing C. G. W. and B., C. R. & N.
Arion	" C., M. & St. P., C. & N.-W. and Ft. D. & Omaha.
Hicks	" C. & N.-W. and C. G. W.
Iowa Falls	" Ill. Cent. & C., R. I. & P.
Cambridge	" C., M. & St. P. & D. M., I. F. & N.
Washington	" C., M. & St. P. & C., R. I. & P.
Capron	" C., M. & St. P., and Iowa Cent.
Manly Junction	" C. G. W., C., R. I. & P. and Iowa Cent.
Moorland	" M. C. & Ft. D. and C., R. I. & P.
Somers	" C., R. I. & P. and M. C. & Ft. D.
Lohrville	" M. C. & Ft. D., C. & N.-W. and C., M. & St. P.
Gowrie	" C. & N.-W., N. & N.-W. and C., R. I. & P.
Linby	" C., M. & St. P. and C., B. & Q.
Cambridge	" (change in) C., M. & St. P., D. M. I. F. & N. and N. & N.-W.

Keithsburg drawbridge crossing of Mississippi river by Iowa Central.

NEW LINES IN IOWA.

During the past year about three hundred and forty miles of railway have been built in Iowa. This has been constructed mainly by the Chicago Great Western, the Chicago, Milwaukee & St. Paul and the Des Moines, Iowa Falls and Northern railway companies. In all cases the work done has been of a high order both as to roadbed and bridges, so that the new lines compare very favorably with those that have been built many years.

HIGHWAY AND FARM CROSSINGS.

In its report for the year 1900 the board said:

"It has been the object and purpose of the railway companies, among other things, to strengthen and render more safe and substantial the roadbed and track throughout the State. In many instances the excavations and obstructions caused thereby have interfered with the view of approaching trains over highway crossings, and these new conditions are making the same more or less hazardous.

" With reference to the farm crossings, many wooden trestles and other structures that from an early day, in addition to acting as water ways through the railway company's embankments, have been used as under farm crossings, are now being replaced with stone and other substantial construction, which, in many instances, has had the effect of destroying the under farm crossings.

" It has been the uniform policy of this Board to encourage under or overhead highway and private crossings, where the conditions were feasible and the expense thereof not unreasonable.

" While the supreme court of this State has held, in several cases, that a grade crossing is the rule within this State, yet we believe that the time is not far distant when such decisions may be modified.

" As we have said in our last report, private or public crossings at grade may have heretofore been reasonably safe, yet, where the conditions are so changed, that is, obstructions along the company's right of way which may interfere more or less with the view of approaching trains, the increased number of trains and the greater speed thereof, rendering such crossings more hazardous and dangerous to the lives of those using the highway, as well as the traveling public and the employes of the railway company, together with the increased number of such grade crossings, a different and more liberal and reasonable rule may be required in order that such crossings may be reasonably safe."

This Commission is still of the opinion expressed in the foregoing.

ANNUAL CONVENTION OF RAILROAD COMMISSIONERS.

The Annual Convention of Railroad Commissioners, with the Interstate Commerce Commission, was held in Portland, Maine, July 13 to 18, 1903. All the members of this board with the secretary were in attendance. The convention this year was very largely attended, many papers were read indicating the work performed by commissioners in different states of the Union that are certain to be of great benefit to all who have in charge the supervision of railways under statutory authority. The Iowa Commission still maintains its high standing in national convention, having practically a permanent place upon the committee of statistics, one of the most important. This committee determines the form for the annual reports of railway companies to either State or national commissions and the proper classification of different items entering into railroad accounts. This year Commissioner David J. Palmer was chairman of the committee of "Taxation of railroads" and submitted a report in behalf of that committee that was commented upon by eastern papers.

INTERURBAN RAILWAYS.

Many new interurban lines have been projected and no doubt, as soon as eastern capital can be induced to see that the construction of such lines is a good investment, many of these projected lines will be built. The line operated between Des Moines and Colfax has proven a good investment and is popular with the traveling public.

FREIGHT RATES IN IOWA.

We take pleasure in calling the attention of the shippers of this State to a tabulated statement compiled by the railroad commissioners of Texas, wherein is compared the commissioners' rates in Iowa with the rates obtaining in other nearby states. We herewith quote from the statement mentioned:

COMPARISON OF LOCAL CLASS RATES IN TEXAS WITH THOSE
IN EFFECT IN OTHER STATES NAMED.

Texas. Rates quoted from Current Class Tariff

Kansas, Indian and

Oklahoma Territories. Rates quoted from Santa Fe System Tariff 6642

Missouri. Rates quoted from Santa Fe System Tariff 7505

Iowa. Iowa Commission's Report for 1901

RATES IN CENTS PER 100 POUNDS.

Miles.	States.	Less than Car Loads.				Car Loads.					
		1	2	3	4	5	A	B	C	D	E
20	Texas	17	15	13	11	9	10	8	6	6	5
	Kan., I. & O. T.	20	17	15	13	9	9	8	7	5	4
	Missouri	23	19	15	12	10	10	9	8	7	5
	Iowa	16.4	13.94	10.94	8.2	5.74	5.8	5.74	4.92	4.1	3.25
30	Texas	20	18	16	14	12	13	11	9	7	6
	Kan., I. & O. T.	24	21	19	15	11	11	9	8	6	4.5
	Missouri	27	22	17	14	11	11	10	8	7	6
	Iowa	17.6	14.96	11.73	8.8	6.16	6.2	6.16	5.28	4.4	3.53
40	Texas	24	22	20	18	16	17	14	11	9	7
	Kan., I. & O. T.	28	25	21	19	18	18	10	8	6	5
	Missouri	31	25	19	15	12	12	11	9	8	6
	Iowa	13.8	15.98	12.5	9.4	6.58	6.6	6.58	5.64	4.7	3.76
50	Texas	27	25	23	21	18	19	16	13	11	8
	Kan., I. & O. T.	32	29	25	21	15	15	11	9	7	5.5
	Missouri	35	27	20	15	12	13	11	10	8	6
	Iowa	20	17	13.84	10	7	7.05	7	6	5	4
60	Texas	30	28	24	21	19	20	17	14	12	9
	Kan., I. & O. T.	36	32	28	23	17	17	12	10	8	6
	Missouri	39	29	22	16	13	14	12	10	9	7
	Iowa	20.8	17.68	13.87	10.4	7.28	7.4	7.28	6.24	5.2	4.16
70	Texas	34	31	29	27	21	22	19	16	13	10
	Kan., I. & O. T.	40	36	31	25	19	19	15	11	8	6.5
	Missouri	41	31	23	18	14	14	13	11	9	7
	Iowa	21.6	18.86	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.32
80	Texas	37	34	32	30	23	24	21	18	14	11
	Kan., I. & O. T.	44	40	34	27	22	21	14	12	8	7
	Missouri	43	33	25	19	15	15	13	11	10	8
	Iowa	22.4	19.04	14.94	11.2	7.84	8.2	7.84	6.72	5.6	4.48
90	Texas	40	37	35	32	24	25	22	19	15	12
	Kan., I. & O. T.	48	43	36	29	25	23	15	13	9	7
	Missouri	45	34	26	20	16	16	14	12	10	8
	Iowa	23.2	19.72	15.47	11.6	8.12	8.6	8.12	6.96	5.8	4.64
100	Texas	44	41	38	35	26	27	24	21	16	13
	Kan., I. & O. T.	52	44	38	31	27	24	16	14	10	7.5
	Missouri	46	36	27	21	17	17	15	13	11	9
	Iowa	24	20.4	16	12	8.4	9	8.4	7.3	6	4.8
110	Texas	47	44	40	38	28	29	26	23	17	14
	Kan., I. & O. T.	55	46	40	33	29	25	17	15	11	8
	Missouri	47	38	28	22	18	18	15	13	11	9
	Iowa	25.6	21.38	16.7	12.66	8.96	9.7	8.96	7.6	6.34	5.12
120	Texas	50	47	43	41	30	30	27	24	18	15
	Kan., I. & O. T.	57	48	43	35	31	26	18	16	12	9
	Missouri	48	38	28	23	18	18	15	14	11	9
	Iowa	27.2	22.86	17.4	13.32	9.56	10.4	9.52	8	6.66	5.44

TWENTY-SIXTH ANNUAL REPORT OF THE

COMPARISON OF LOCAL CLASS RATES—CONTINUED.

Miles.	States.	Less than Car Loads.				Car Loads.					
		1	2	3	4	5	A	B	C	D	E
120	Texas	53	49	45	43	81	82	29	25	18	15
	Kan., I. & O.T.	50	50	45	38	83	27	19	17	12	9.5
	Missouri	49	33	28	28	19	19	15	14	11	10
	Iowa	23.8	23.34	18.1	13.96	10.14	11.1	9.78	8.4	7.02	5.76
140	Texas	55	51	46	44	82	83	30	26	19	16
	Kan., I. & O.T.	61	52	47	39	84	38	20	18	12	10
	Missouri	50	39	29	24	19	20	16	14	11	10
	Iowa	30.4	24.32	18.3	14.64	10.72	11.8	10.24	8.8	7.36	6.08
150	Texas	58	54	49	47	83	84	31	27	19	16
	Kan., I. & O.T.	68	55	49	40	85	30	21	19	13	10.5
	Missouri	51	39	29	24	19	21	16	14	12	10
	Iowa	32	25.8	19.5	15.3	11.8	12.5	10.7	9.2	7.7	6.4
160	Texas	60	53	51	49	84	85	32	28	20	16
	Kan., I. & O.T.	65	57	52	41	86	30	22	20	14	11
	Missouri	52	39	29	24	19	21	16	15	12	10
	Iowa	32.6	26.28	20.2	15.96	11.88	12.18	11.16	9.66	8.04	6.72
170	Texas	63	58	52	50	85	87	34	29	20	16
	Kan., I. & O.T.	67	59	54	42	87	31	23	20	14	11
	Missouri	53	40	30	25	20	22	17	15	12	11
	Iowa	35.2	27.26	20.9	16.62	12.46	13.66	11.62	9.96	8.36	7.04
180	Texas	65	60	54	52	87	88	35	29	21	16
	Kan., I. & O.T.	69	61	56	44	89	32	24	21	15	11.5
	Missouri	54	40	30	25	20	22	17	13	12	11
	Iowa	36.8	28.24	21.6	17.28	13.04	14.54	12.08	10.34	8.72	7.36
190	Texas	68	63	57	55	88	89	36	30	21	16
	Kan., I. & O.T.	71	63	57	45	40	33	25	21	15	11.5
	Missouri	55	40	30	25	20	22	17.5	15	12.5	11
	Iowa	38.4	29.22	22.8	17.94	13.62	15.22	12.45	10.72	9.06	7.68
200	Texas	70	65	58	56	89	40	37	31	22	17
	Kan., I. & O.T.	73	65	58	46	41	34	26	22	16	12
	Missouri	55	40	30	25	20	22.5	17.5	15	12.5	11
	Iowa	40	30.2	23	18.6	14.2	15.9	13	11.1	9.39	8
220	Texas	74	68	59	57	41	42	38	32	22	17
	Kan., I. & O.T.	75	67	60	48	43	36	28	23	17	12.5
	Missouri	59	44	34	27	22	24	19	17	14	12
	Iowa	43.2	32.16	24.4	19.68	15.36	17.22	13.9	11.88	10.08	8.6
240	Texas	78	71	60	58	43	44	40	34	23	17
	Kan., I. & O.T.	77	69	62	50	45	38	30	24	18	13
	Missouri	63	48	38	29	24	26	21	19	16	13
	Iowa	46.4	34.12	25.8	21.16	16.52	18.54	14.8	12.66	10.67	9.2
260	Texas	80	72	60	58	44	46	40	34	23	17
	Kan., I. & O.T.	79	71	64	52	47	40	33	25	19	14
	Missouri	67	52	42	31	26	28	23	21	18	14
	Iowa	49.6	36.08	27.2	22.44	17.68	19.86	15.7	13.44	11.31	9.8

THE BLOCK SYSTEM.

The Commissioners are very much pleased to see railway companies adopting the Block System. By the use of this system collisions are made practically impossible and, of course, the safety of the traveling public and the safe handling of property greatly enhanced. The Commissioners are not familiar at this writing with the expense incident to installing the Block System, but we do not believe the cost is so great that the prosperous railway companies of Iowa may not be able, within the near future, to equip their lines with the same.

GENERAL OBSERVATIONS.

While, as has been said, the work of this department has materially increased, we are pleased to say it is not due either to a desire on the part of the citizens of this State for unnecessary contention or on the part of the railway companies, in the main, to evade the duty they owe the public. In fact, the Commissioners take some satisfaction in the conditions as they are at the present time, as they have always endeavored to adjust the differences coming before them without recourse to formal orders or litigation. There has been no litigation upon matters of railroad control in Iowa for several years. There seems to be now an era of better understanding between the people and the railways. Of course, cases are brought to the attention of the Board where the remedy sought would not be justified on the showing made. In other cases the railway companies have insisted upon what they deemed their legal rights, ignoring, for a time, the advisability of adjusting such cases. In practically all such instances, however, the Commissioners have been able, by getting the complainant and the officials of the railway company together, to bring about an amicable adjustment with a continuance of good feeling. The Commissioners believe this to be a better method of adjusting complaints and more satisfactory to all concerned than to make formal orders after formal hearings. It will be noted, by looking over the large number of cases reported in this volume, how far successful the efforts of the Board along these lines have been.

COMPARATIVE STATISTICS.

We continue in this report our former comparative statistical tables, bringing them up to the present time. These include for the State of Iowa number of miles of railway, the earnings, operating expenses, net earnings per mile of road, number of railroad employes and the amount paid for their services; the number of cars used and the number of the same equipped with automatic couplers and train brakes; the total number of employes killed and injured while coupling cars or falling from trains and the total number of passengers, employes and others killed and injured:

COMPARATIVE EARNINGS AND OPERATIVE EXPENSES, IOWA, INCLUDING MILEAGE AND EARNINGS PER MILE.

Year.	Mileage, excluding trackage rights.	Earnings.	Expenses.	Net earnings.	Net earnings per mile of road.
1878.....	4,157.15	\$ 20,714,496.07	\$ 12,585,950.28	\$ 8,148,545.84	\$1,900.19
1879.....	4,896.04	21,340,709.44	12,904,420.92	8,436,288.52	1,025.88
1880.....	4,977.01	24,837,545.95	13,982,653.77	10,854,891.88	2,181.00
1881.....	5,425.98	28,452,181.91	16,788,404.39	11,663,777.52	2,149.63
1882.....	6,337.43	32,023,906.03	20,512,393.05	11,511,572.98	1,818.44
1883.....	7,014.95	34,433,354.77	22,827,450.50	11,605,904.27	1,654.45
1884.....	7,249.25	35,735,271.85	23,250,916.08	12,484,355.82	1,654.45
1885.....	7,478.43	36,123,587.45	23,093,581.04	13,030,006.41	1,742.31
1886.....	7,564.67	36,093,106.54	23,931,155.10	13,161,951.44	1,739.87
1887.....	7,997.50	37,529,730.62	24,182,990.71	13,376,739.91	1,672.59
1888.....	8,346.31	37,295,586.68	26,297,103.92	10,998,422.76	1,377.73
1889.....	8,346.00	37,138,399.75	25,280,309.30	11,852,090.45	1,420.19
1890.....	8,412.72	41,818,133.69	27,296,282.83	14,021,849.76	1,688.75
1891.....	8,418.16	43,102,399.35	28,639,292.77	14,463,106.58	1,719.15
1892.....	8,407.34	*37,405,473.22	*25,076,828.00	*12,328,645.22	1,460.41
1893.....	8,401.76	45,003,680.51	32,622,594.42	12,381,086.09	1,474.81
1894.....	8,489.88	40,699,679.92	25,020,531.03	12,679,148.89	1,493.56
1895.....	8,486.86	35,835,910.47	24,726,072.45	11,109,838.02	1,309.25
1896.....	8,495.07	41,841,292.55	28,735,652.59	13,105,639.96	1,542.85
1897.....	8,478.63	38,209,503.04	25,396,714.38	12,892,788.66	1,513.54
1898.....	8,484.16	45,044,596.00	31,813,031.67	16,135,564.33	1,901.84
1899.....	8,514.51	48,466,158.44	29,476,771.63	16,986,386.76	1,994.74
1900.....	9,171.49	52,074,571.77	35,409,424.92	16,665,146.79	1,815.04
1901.....	9,353.99	54,764,635.95	37,449,971.10	17,314,664.85	1,851.06
1902.....	9,485.22	59,170,526.34	39,876,450.47	19,294,045.87	2,034.12
1903.....	9,496.00	57,159,083.09	40,752,847.60	16,433,235.49	1,730.55

* Three C, B. & Q. lines not reporting.

BOARD OF RAILROAD COMMISSIONERS. COMPENSATION OF RAILROAD EMPLOYEES IN IOWA.

11

Year.	Number.	Yearly compensation.	Average daily compensation.
1878	13,518		
1879	15,341		
1880	18,985		
1881	21,974		
1882	17,273	\$3,329	\$10.81
1883	27,112	13,164	288.07
1884	26,731	13,470	681.08
1885	25,696	12,628	687.08
1886	25,761	12,977	724.83
1887	29,088	15,146	844.84
1888	30,794	16,256	848.81
1889	24,642	14,212	860.27
1890	24,351	16,218	139.69
1891	27,569	16,294	393.45
1892	30,192	17,970	915.09
1893	31,127	16,369	571.88
1894	29,908	16,378	740.61
1895	24,107	14,166	368.35
1896	23,165	16,052	734.79
1897	29,690	15,157	529.49
1898	36,000	17,250	2,100
1899	32,925	18,404	593.98
1900	37,696	21,952	593.36
1901	37,839	22,232	622.79
1902	40,696	23,115	564.12
1903	42,484	24,994	592.17

* No data.

AUTOMATIC COUPLERS AND TRAIN BRAKES.

Number of cars equipped and number of employees and accidents to employees from coupling cars and falling from trains.

Year.	Number of all cars.	Equipped with automatic couplers.	Equipped with power or train brake.	Number of employees.	Number killed coupling cars.	Number injured coupling cars.	Number killed falling from trains.	Number injured falling from trains.
1878	29,057			13,518				
1879	31,584			15,341				
1880	54,451			18,985				
1881	67,510			21,974				
1882	85,200			17,273				
1883	98,105		1,531	27,112				
1884	103,837		1,814	26,731				
1885	102,885		1,917	25,696				
1886	108,178		2,200	25,761				
1887	91,097		2,164	29,088				
1888	113,975		2,545	30,794				
1889	120,757		1,864	24,642				
1890	127,484	4,210	8,696	24,351				
1891	130,108	9,194	10,422	27,569				
1892		18,178	14,395	30,192				
1893		84,816	29,047	31,127				
1894		49,871	39,206	29,908				
1895		46,558	37,784	24,107				
1896		58,802	53,078	23,165				
1897		70,718	87,050	29,690				
1898		1,851	90,684	36,000				
1899		638	105,823	32,925				
1900		505	127,907	37,696				
1901		356	134,691	37,839				
1902		164	158,712	40,696				
1903		76	183,712	42,484				
		30	217,052					

ACCIDENTS TO PERSONS IN IOWA.

Year.	Killed.			Injured.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
1878	20	29	81	51	187	85
1879	2	43	40	12	108	39
1880	5	87	58	9	140	34
1881	7	67	84	17	145	31
1882	7	89	69	60	502	72
1883	4	83	65	25	255	50
1884	6	72	51	47	348	59
1885	9	72	75	89	720	66
1886	8	61	62	85	536	74
1887	8	59	75	28	554	58
1888	10	101	69	77	554	96
1889	4	85	38	25	443	48
1890	9	78	69	67	579	101
1891	5	88	91	80	601	92
1892	28	80	76	64	256	77
1893	17	81	79	78	632	64
1894	7	48	90	62	397	62
1895	4	47	82	89	330	74
1896	6	36	94	62	411	84
1897	27	40	90	81	291	86
1898	5	44	114	80	301	70
1899	14	62	95	101	348	123
1900	9	70	148	82	449	136
1901	7	65	151	104	636	142
1902	9	64	120	104	653	129
1903	7	100	148	169	1,001	147

ORGANIZATION OF BOARD.

On January 5, 1903, Edward A. Dawson, of Bremer county, having been re-elected Railroad Commissioner, qualified, and the board organized by the election of Commissioner David J. Palmer, chairman and Dwight N. Lewis, secretary for the ensuing year. T. H. Boylan was appointed clerk for the same period.

Respectfully submitted,

DAVID J. PALMER,
ED C. BROWN,
EDWARD A. DAWSON.

Attest:

DWIGHT N. LEWIS, Secretary.

Des Moines, Iowa, December 7, 1903.

COMPILED RETURNS

OF THE

RAILWAY COMPANIES.

TABLE No. 1—CAPITAL STOCK.

Railroads.	Number of Shares Authorized.		Par Value.		Total Par Value Authorized.		Total Amount Issued and Outstanding.		Dividends Declared During Year.	
	Common.	Preferred.	Common.	Preferred.	Common.	Preferred.	Common.	Preferred.	Common.	Preferred.
Ames and College.	800		\$ 25		\$ 20,000		\$ 102,000,000		4	\$ 4,080,000.00
Atchison, Topeka & Santa Fe.	1,020,000	1,814,800	100	100	102,000,000	\$ 181,480,000	\$ 181,480,000.00	\$ 181,480,000.00	4	\$ 4,080,000.00
Chicago, Burlington & Quincy.	1,108,801		100		110,880,100		110,880,100.00	7,785,405.26	7	7,785,405.26
Chicago Great Western.	500,000	580,000	100	100	50,000,000	58,000,000	58,000,000.00	46,978,078.00	4	\$ 1,085,693.88
Mason City & Fort Dodge.	50,000		100		5,000,000		920,000.00			
Wisconsin, Minnesota & Pacific.	52,056		100		5,205,600		4,060,000.00			
Chicago, Milwaukee & St. Paul.	11,000,000		100		1,100,000,000		85,158,000.00	47,724,400.00	7½	4,803,792.50
Chicago & North Western.	20,000		100		2,000,000		22,800,000.00	22,800,000.00	7	8,291,888.00
Chicago, Iowa & Dakota.	300,000		100		30,000,000		254,500.00	129,700.00	8	8,000,414.00
Chicago, St. P., Minneapolis & O.	300,000		100		30,000,000		21,405,238.88	12,646,883.26	6	1,118,800.00
Fremont, Elkhorn & Mo. Valley.	750,000		100		75,000,000		74,817,100.00		6½	4,980,765.00
Chicago, Rock Island & Pacific.	1,200		100		120,000		60,000.00			
Coifax Northern.	5,000		100		500,000		225,000.00			
Crooked Creek.	80,000		100		8,000,000		8,000,000.00			
Davenport, Rock Island & N. W.	12,000		100		1,200,000		50,750.00			
Des Moines, Iowa Falls & North'n	20,000		100		2,000,000		400,000.00			
Des Moines Union.	160,000		100		16,000,000		11,460,100.00			
Dubuque & Sioux City (Ill. Cent.)	110,000	74,000	100	100	11,000,000	7,400,000	8,521,838.46	5,074,228.34		
Iowa Central.	4,000		100		400,000		400,000.00			
Albia & Centerville.	7,500		10		75,000		6,000,000.00	4,000,000.00	5	800,000.00
Manchester & Nevada.	60,000	40,000	100	100	6,000,000	4,000,000	450,000.00			
Missouri & St. Louis.	4,500		100		450,000		90,000.00			
Missouri Nor. & South.	2,000		100		200,000		25,800.00			
Newton & Northwestern.	2,000		50		100,000		108,772,000.00	90,560,100.00	4	4,860,698.00
Tabor & Northern.	1,901,757		100		190,175,700	100,000,000	28,000,000.00	24,000,000.00		
Union Pacific.	280,000	240,000	100	100	28,000,000	24,000,000	7,000,000.00			
Wabash.	100,000		100		10,000,000				4	280,000.00
Willmar & Sioux Falls.										
Total.	7,620,628	8,448,800			\$ 757,932,800	\$ 944,886,000	\$ 628,948,147.78	\$ 897,693,888.19		\$ 81,203,108.08

* Debiture. † Common and preferred. ‡ Including stock of proprietary roads.

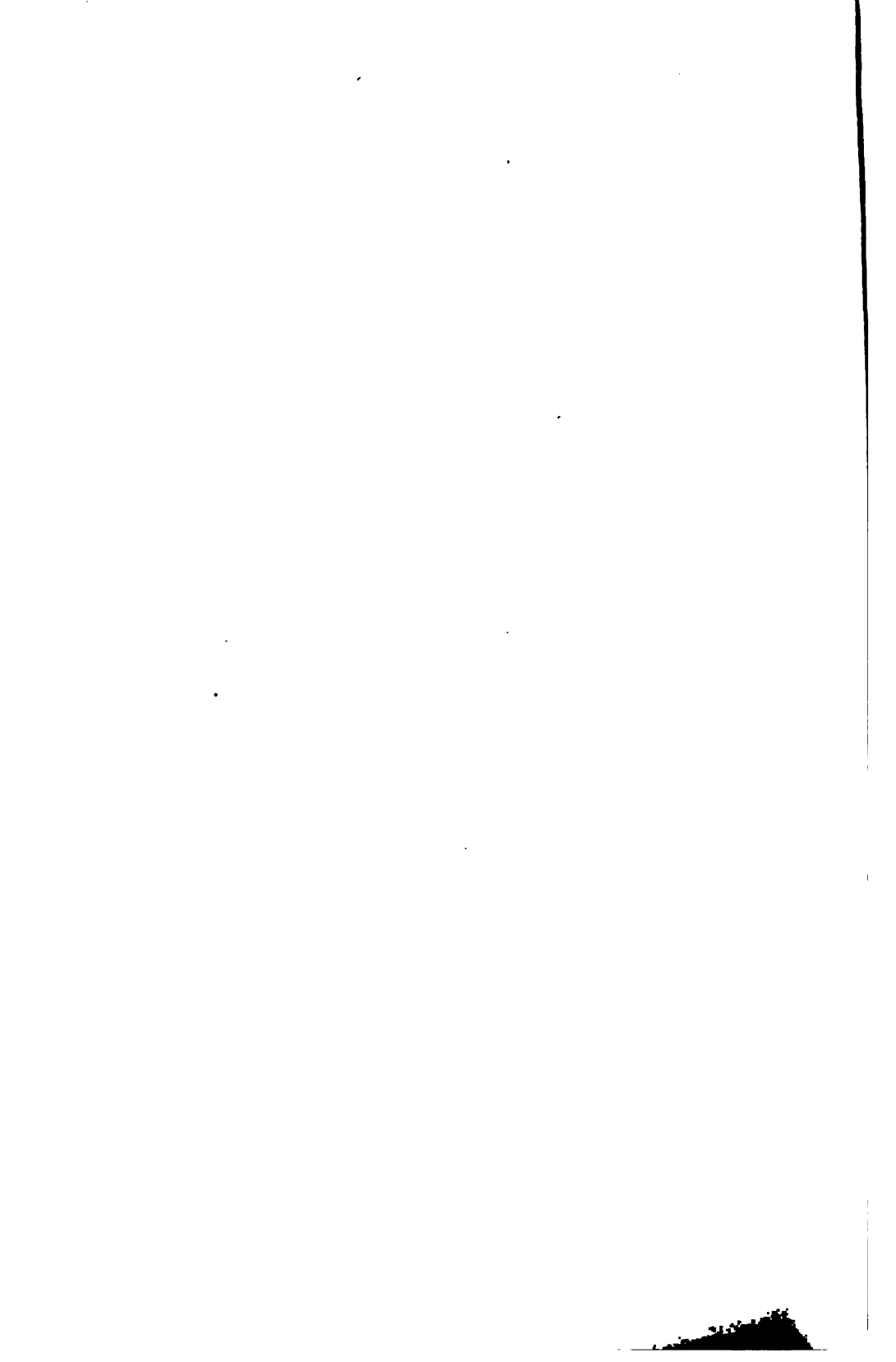


TABLE No. 2—CAPITAL

Railroads.	Amount of Stock Per Mile of Road.		Stock repre- enting roads in Iowa.	Amount of stock held in Iowa.	Number of Stock- holders.	
	Miles.	Amount.			Total.	In Iowa.
Ames & College	1.98	\$ 10,101.01	\$ 20,000.00	\$ 19,000	34	33
Atchison, Topeka & Santa Fe	8,048.10	29,011.00		329,900	14,542	46
Chicago, Burlington & Quincy	8,095.69	18,691.12	† 18,570,693.16	28,500	439	8
Chicago Great Western	848.18	90,878.00	42,000,537.94			
Mason City & Fort Dodge	126.78	7,259.00	920,000.00			
Wisconsin, Minnesota & Pacific	271.00	14,981.00	352,053.50			
Chicago, Milwaukee & St. Paul	6,682.57	15,848.43	† 28,446,900.38	184,800	5,252	10
Chicago & North-Western	7,267.36	10,886.64	† 16,112,665.23	315,100	4,109	10
Chicago, Iowa & Dakota	23.40	18,693.00	861,500.00	100	8	1
Chicago, St. P., Minneapolis & O. Fremont, Elkhorn & Mo. Valley	1,523.39	22,344.21	† 1,665,760.80	10,000	1,015	1
Chicago, Rock Island & Pacific	3,244.56	23,050.00				
Colfax Northern	6.90	10,000.00	60,000.00	60,000	5	5
Crooked Creek	17.61	12,777.45	225,000.00	66,900	14	4
Davenport, Rock Island & N. W.	46.76	64,137.40	221,407.85		9	
Des Moines, Iowa Falls & Northern ..	70.00	653.57	59,750.00	51,760	19	19
Des Moines Union	4.00	100,000.00	400,000.00	250,000	12	6
Dubuque & Sioux City (Ill. Cent.) ..	757.32	15,180.46	10,710,420.00	800	80	8
Iowa Central	502.27	23,264.00	11,676,382.58	11,800	67	8
Albia & Centerville	24.44	16,695.61	400,000.00	13,200	7	1
Manchester & Oneida	8.00	9,875.00	75,000.00			
Minneapolis & St. Louis	681.73	15,890.00	3,372,000.00		494	
Muscatine North & South	23.67	15,696.00	450,000.00			
Newton & Northwestern	21.00	4,285.71	90,000.00	25,300	45	48
Taber & Northern	8.79	2,873.27	25,300.00			
Union Pacific	2,962.74	70,317.67		187,700	13,960	23
Wabash	1,932.10	26,502.22	5,390,552.55			
Willmar & Sioux Falls	439.41	16,150.98			6	
Total	48,619.50		\$ 141,617,913.05		40,716	220

† Mileage basis.

STOCK—CONTINUED.

Number of Shares Issued.									Total cash realized.
For Cash.		For Construction.		For Reorganization.		For Other Purposes.		Total.	
Common.	Preferred.	Common.	Preferred.	Common.	Preferred.	Common.	Preferred.		
20						*1,019,980	*1,814,880	2,834,860	\$ 2,800.00
								768,997	12,450,694.74
		9,200						9,200	
		20,600		20,000				40,600	4,060,000.00
								1,059,083	93,128,156.87
		8,615						764,884	12,182,908.27
								8,615	
								840,501	4,814,717.78
282,755				419,600		45,816		748,171	74,817,100.00
						600		600	60,000.00
117		598				1,536		2,250	
	30,000							30,000	8,000,000.00
		598						598	59,750.00
\$ 4,000								4,000	400,000.00
				79,986		84,999		114,995	11,499,500.00
				85,201	56,726			141,927	
				4,000				4,000	
								900	22,500.00
900						150		506	25,800.00
237		119				477,729	245,601	2,083,890	2,000.00
20				609,980	750,000			520,000	52,000,000.00
				280,000	240,000			70,000	7,000,000.00
55,016		14,990							
343,050	30,000	49,720		1,498,777	1,046,726	1,590,809	1,560,461	9,082,967	\$ 214,994,927.11

*Purchase of the property of the Atchison, Topeka & Santa Fe Railroad Company.

†Purchase of Iowa Northern Railway.

‡Common and preferred.

TABLE No. 3—DEBT.

	Mortgage Bonds.					Interest.	
	Amount of authorized issue.	Amount issued.	Amount out- standing.	Cash realized on amount issued.	Average rate.	Amount accrued during year.	Amount paid during year.
Ames & College.....	\$ 198,340,500.00	\$ 167,292,500.00	\$ 182,702,250.00	\$ 24,606,016.86	4	\$ 5,922,311.91	\$ 5,949,280.24
Atchison, Topeka & Santa Fe.....	137,215,000.00	137,215,000.00	154,535,900.00	.....	5	7,815,400.88	7,522,191.24
Chicago, Burlington & Quincy.....	.....	.....	.....	.....	.....	.....	.....
Chicago Great Western.....	.....	.....	.....	.....	.....	.....	.....
Mason City & Fort Dodge.....	1,890,000.00	1,890,000.00	1,890,000.00	.....	6	82,800.00	.....
Wisconsin, Minnesota & Pacific.....	5,524,000.00	5,524,000.00	.....	.....	4	158,400.00	.....
Chicago, Milwaukee & St. Paul.....	298,196,000.00	119,011,000.00	123,754,500.00	.....	5	6,101,885.00	6,146,980.00
Chicago & North-Western.....	1,290,000.00	397,000.00	104,816,500.00	57,198,539.05	5	5,114,080.75	5,221,202.88
Chicago, Iowa & Dakota.....	42,223,800.00	28,939,800.00	284,000.00	.....	4	9,840.00	.....
Chicago, St. Paul, Minneapolis & Omaha.....	.....	.....	27,801,800.00	11,748,000.08	5	1,474,011.01	1,471,689.88
Fremont, Elkhorn & Missouri Valley.....	112,500,000.00	71,716,000.00	71,716,000.00	71,866,145.70	4	3,098,640.00	1,589,820.00
Chicago, Rock Island & Pacific.....	60,000.00	60,000.00	60,000.00	.....	5	8,000.00	8,000.00
Colfax Northern.....	.....	.....	.....	.....	.....	.....	.....
Crooked Creek.....	.....	.....	.....	.....	.....	.....	.....
Davenport, Rock Island & Northwestern.....	940,000.00	910,000.00	70,000.00	847,000.00	5	.....	.....
Des Moines, Iowa Falls & Northern.....	800,000.00	871,000.00	671,000.00	671,000.00	5	31,550.00	88,550.00
Des Moines Union.....	6,930,000.00	6,790,000.00	6,790,000.00	6,790,000.00	5	892,500.00	892,500.00
Dubuque & Sioux City (Illinois Central).....	32,650,000.00	11,649,544.91	11,649,544.91	3,542,206.70	4½	519,548.38	519,548.38
Iowa Central.....	.....	.....	.....	.....	.....	.....	.....
Albia & Centerville.....	65,000.00	65,000.00	65,000.00	52,000.00	5	8,250.00	8,250.00
Manchester & Oneida.....	44,291,000.00	18,690,000.00	18,480,000.00	11,168,000.00	5	888,980.00	888,980.00
Minneapolis & St. Louis.....	450,000.00	450,000.00	450,000.00	.....	5	16,875.00	.....
Muscadine North & South.....	.....	.....	.....	.....	.....	.....	.....
Newton & Northwestern.....	50,000.00	50,000.00	50,000.00	40,000.00	5	2,500.00	2,500.00
Tabor & Northern.....	200,000.00	200,000.00	187,287,000.00	.....	4	7,515,810.00	7,475,870.00
Union Pacific.....	95,270,000.00	98,168,000.00	91,949,000.00	.....	5	3,083,486.10	3,248,496.10
Wabash.....	8,646,090.00	8,646,000.00	8,646,000.00	8,646,000.00	5	182,800.00	182,175.00
Willmar & Sioux Falls.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$ 1,119,452,890.00	\$ 917,504,544.91	\$ 937,338,404.91	\$ 192,108,957.49	.....	\$ 41,896,503,684.00	\$ 302,758.17

Railroads.

TABLE NO. 4.—DEBT—CONTINUED.

Railroads.	Miscellaneous Obligations.						
	Amount of authorized issue.	Amount is- sued.	Amount out- standing.	Cash realized on amount issued.	Rate.	Interest. Amount accrued during year.	Amount paid during year.
Ames & College							
Archison, Topeka & Santa Fe							
Chicago, Burlington & Quincy	\$ 1,725,000.00	1,725,000.00	1,725,000.00		7	\$ 120,750.00	\$ 120,750.00
Chicago Great Western							
Mason City & Fort Dodge							
Wisconsin, Minnesota & Pacific							
Chicago, Milwaukee & St. Paul	68,000,000.00	61,682,000.00	57,494,000.00	\$ 57,066,040.91	4½	2,740,485.01	1,439,800.00
Chicago & North-Western							
Chicago, Iowa & Dakota							
Chicago, St. Paul, Minneapolis & Omaha							
Premont, Elkhorn & Mo. Valley	24,000,000.00	24,885,000.00	23,460,000.00	24,888,412.50	4	987,254.67	989,700.00
Chicago, Rock Island & Pacific							
Colfax Northern							
Crooked Creek							
Davenport, Rock Island & Northwestern							
Des Moines, Iowa Falls & Northern							
Des Moines Union							
Dubuque & Sioux City. (Illinois Central)	15,000,000.00	10,425,000.00	10,425,000.00	10,425,000.00	8½	587,000.00	587,000.00
Iowa Central							
Albia & Centerville							
Manchester & Oneida							
Minneapolis & St. Louis							
Muscatine North & South							
Newton & Northwestern							
Tabor & Northern							
Union Pacific							
Walsh							276.50
William & Sioux Falls							
Total	\$ 108,725,000.00	\$ 98,687,000.00	\$ 98,104,000.00	\$ 92,879,452.81		\$ 4,215,439.68	\$ 2,897,528.50

TABLE No. 5—

Railroads.	Income Bonds.			
	Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.
Ames & College				
Atchison, Topeka & Santa Fe	\$101,728,000	\$ 81,728,000	\$ 79,228,000	\$ 27,600,000
Chicago, Burlington & Quincy				
Chicago Great Western				
Mason City & Fort Dodge				
Wisconsin, Minnesota & Pacific				
Chicago, Milwaukee & St. Paul				
Chicago & North-Western	500,000	500,000	500,000	
Chicago, Iowa & Dakota				
Chicago, St. Paul, Minneapolis & Omaha				
Fremont, Elkhorn & Missouri Valley				
Chicago, Rock Island & Pacific				
Colfax Northern				
Crooked Creek				
Davenport, Rock Island & Northwestern				
Des Moines, Iowa Falls & Northern				
Des Moines Union				
Dubuque & Sioux City (Illinois Central)				
Iowa Central				
Albia & Centerville				
Manchester & Oneida				
Minneapolis & St. Louis				
Muscatine North & South				
Newton & Northwestern				
Tabor & Northern				
Union Pacific				
Wabash				
Willmar & Sioux Falls				
Total	\$102,228,000	\$ 82,228,000	\$ 79,728,000	\$ 27,600,000

TABLE NO. 6—FUNDED DEBT—CONTINUED.

Railroads.	Grand Totals.					
	Amount of authorized issue.	Amount is- sued.	Amount out- standing.	Cash realized on amount issued.	Interest ac- crued dur- ing year.	Interest paid during year.
Ames & College.....	\$ 800,000.00	\$ 240,000.00	\$ 291,900.00	\$ 52,200.00	\$ 9,124,435.34	\$ 9,128,845.34
Atchafalpa, Topeka & Santa Fe.....	188,940.00	188,940.00	166,000.00	166,000.00	7,485,100.58	7,482,941.24
Chicago, Burlington & Quincy.....	1,380,000.00	1,380,000.00	1,380,000.00	1,380,000.00	88,900.00	88,900.00
Chicago Great Western.....	5,524,000.00	5,524,000.00	1,380,000.00	1,380,000.00	18,400.00	18,400.00
Wisconsin, Minnesota & Pacific.....	391,000,000.00	181,148,000.00	198,754,501.00	198,754,501.00	6,101,895.00	6,146,980.00
Chicago & North Western & St. Paul.....	1,260,000.00	997,000.00	162,810,500.00	162,810,500.00	7,881,515.70	7,905,702.88
Chicago, Iowa & Dakota.....	42,228.00	28,898,800.00	27,801,800.00	114,264,860.88	9,840.00	9,840.00
Chicago, St. Paul, Minneapolis & Omaha.....	188,500,000.00	90,601,000.00	95,176,000.00	11,743,000.00	1,474,011.01	1,471,642.48
Fremont, Elkhorn & Missouri Valley.....	60,000.00	60,000.00	60,000.00	60,000.00	4,085,904.47	2,509,080.00
Chicago, Rock Island & Pacific.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Colfax Northern.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Crooked Creek.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Davenport, Rock Island & Northwestern.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Des Moines, Iowa Falls & Northern.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Des Moines Union.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Duquesne & Sioux City (Ill. Cent.).....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Iowa Central.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Albia & Castertelle.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Manchester & Onida.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Minneapolis & St. Louis.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Muscatine North & South.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Newport & Northwestern.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Tabor & Northern.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Union Pacific.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Washburn & Sioux Falls.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Willmar & Sioux Falls.....	90,000.00	90,000.00	90,000.00	90,000.00	8,000.00	8,000.00
Total	\$1,437,793,960.00	\$1,028,450,844.91	\$1,130,170,404.91	\$112,148,410.10	\$19,324,170.69	\$17,810,100.47

TABLE NO. 7—DEBT—CONTINUED.

Railroads.	Amount of Debt per Mile of Road.		Amount of Debt Representing Road in Iowa.	Interest Paid During Year Representing Road in Iowa.	Amount of Stock and Debt.	Stock and Debt per Mile.	
	Miles.	Amount.				Line.	Iowa.
Ames and College.	8,048.10	\$ 38,818.00	\$ 13,678,518.00	\$ 618,085.00	\$ 468,416,250.00	\$ 57,829.00	
Archison, Topoka & Santa Fe.	8,066.69	19,276.80			276,890,000.00	32,966.92	
Chicago, Burlington & Quincy.	846.18	2,770.00	1,897,240.40		70,249,767.71	83,648.00	\$93,648.00
Chicago Great Western.	126.78	10,899.00	1,890,000.00		2,800,000.00	18,148.00	18,148.00
Mason City & Fort Dodge.	271.00	15,000.00	862,500.00	13,783.28	9,594,000.00	35,954.00	35,954.00
Wisconsin, Minnesota & Pacific.	6,662.57	18,519.00	88,240,453.70	+1,693,818.58	229,662,800.00	34,897.44	\$34,897.44
Chicago, Milwaukee & St. Paul.	7,267.96	23,535.74	86,522,060.27	1,637,104.11	246,595,146.40	33,922.88	33,922.88
Chicago & North-Western.	26.40	10,449.85	276,875.94	9,840.00	637,375.94	24,148.08	24,148.08
Chicago, Iowa & Dakota.	1,523.89	18,243.97	1,890,087.96	71,963.19	61,851,923.62	40,588.18	40,588.18
Chicago, St. P., Minneapolis & Omaha.	3,244.56	22,104.00	60,000.00		146,583,100.00	45,163.00	
Fremont, Elkhorn and Mo. Valley.	6.00	10,000.00		3,000.00	120,000.00	20,000.00	20,000.00
Chicago, Rock Island & Pacific.							
Colfax Northern.							
Crooked Creek.							
Pavenport, Rock Island & N. W.	70.00	14,000.00	840,000.00		3,000,000.00	64,197.40	64,197.40
Des Moines, Iowa Falls & Northern.	4.00	178,065.00	671,000.00	38,020.98	906,750.00	14,853.57	14,853.57
Des Moines Union.	707.52	22,646.27	16,706,985.00	733,150.00	1,112,264.00	278,066.00	278,066.00
Dubuque & Sioux City (Ill. Cent.).	502.27	23,194.00	9,831,750.69	427,824.89	23,783,436.00	37,980.98	38,476.18
Iowa Central.	24.44				23,845,754.78	51,458.00	51,458.00
Albia & Centerville.					400,000.00	16,896.61	16,896.61
Manchester & Oneida.	631.78	29,263.00	6,231,455.00	290,086.66	23,490,000.00	45,063.00	45,078.18
Minneapolis & St. Louis.	28.67	15,696.00	450,000.00	+ 16,875.00	900,000.00	31,992.00	31,992.00
Muscatine North & South.	31.00	13,833.18	280,000.00		370,000.00	17,619.16	17,619.16
Newton & Northwestern.	8.79	5,688.28	50,000.00	2,500.00	75,300.00	8,566.55	8,566.55
Tabor & Northern.							
Union Pacific.							
Wabash.	2,041.70	45,085.51	4,738,497.12	183,616.14	148,949,000.00	71,537.78	49,798.67
Willmar & Sioux Falls.	304.25	11,954.00			10,646,000.00	24,563.00	
Total.	40,532.85	\$7,100,468	\$28,316,680.08	\$ 5,671,070.28	\$ 1,743,186,373.40	\$ 43,006.66	

* Road mileage basis. + Accrued.

TABLE No. 8—STOCKS

Railroads.	Stocks Owned.			
	Railway Stocks.			Other Stocks
	Total Par Value.	Income or Dividend Received.	Valuation.	Total Par Value.
Ames & College.....				
Atchison, Topeka & Santa Fe.....	\$ 46,683,000.00	\$ 121,173.10	\$ 55,660.00	\$ 3,670,304.90
Chicago, Burlington & Quincy.....	3,084,500.00		1,191,801.65	2,063,800.00
Chicago Great Western.....		4,067.65	10,917,923.94	
Mason City & Fort Dodge.....				
Wisconsin, Minnesota & Pacific.....				
Chicago, Milwaukee & St. Paul.....	3,273,400.00		2,617,626.00	701,300.00
Chicago & North-Western.....	21,049,422.61	940,910.00		8,367,900.00
Chicago, Iowa & Dakota.....				
Chicago, St. P., Minneapolis & Omaha.....	4,911,861.64	96,517.50	4,440,961.64	
Fremont, Elkhorn & Mo. Valley.....				
Chicago, Rock Island & Pacific.....	90,314,075.00	566,726.48	82,401,407.06	319,600.00
Colfax Northern.....				
Crooked Creek.....				
Davenport, Rock Island & N. W.....				
Des Moines, Iowa Falls & Northern.....	45,000.00			
Des Moines Union.....				
Dubuque & Sioux City (Ill. Cent).....	6.80		6.80	
Iowa Central.....	900,000.00			
Albia & Centerville.....				
Manchester & Oneida.....				
Minneapolis & St. Louis.....	220,000.00	10,693.00		100,000.00
Muscatine North & South.....				
Newton & Northwestern.....				
Tabor & Northern.....				
Union Pacific.....	62,240,657.40	895,864.00	*127,850,362.38	13,473,800.00
Wabash.....	3,105,551.68	283,200.00	† 64,750.00	2,960,338.78
Willmar & Sioux Falls.....	2,500,000.00		2,500,000.00	
Total.....	\$178,827,475.18	\$2,419,156.78	\$ 182,089,999.39	\$26,662,043.66

*Total value of all stocks and bonds. †Cost.

AND BONDS OWNED.

Stocks Owned.		Bonds Owned.					
Other Stocks.		Railway Bonds.			Other Bonds.		
Income or Dividend Received.	Valuation.	Total Par Value.	Income or Interest Received.	Valuation.	Total Par Value.	Income or Interest Received.	Valuation.
\$ 296,250.00	\$3,670,804.90	\$ 55,598,191.58	\$ 372,541.92	\$ 2,596,902.92	\$ 1,877,400.00	\$ 80,240.28	\$298,400.00
87,863.50	3,825,198.15	872,300.00	39,751.75	806,183.50	429,000.00	870.00	429,000.00
	810,129.20	16,000.00	205.00	16,000.00			
		1,564,000.00		1,564,000.00			
1,750.00	688,322.00	5,225,000.00	14,470.00	5,210,000.00			
577,080.00		6,440,500.00	10,808.75				
		18,000.00					
		1,837,000.00	6,180.00	1,837,000.00			
1,165.72	100,020.00	8,525,150.00	412,148.04	3,210,454.88			
			17,640.00				
		2,505,000.00	57,068.84	1,950,000.00			
792.49	100,000.00	1,555,000.00	41,620.00	1,535,000.00			
812,250.50		68,070,040.00	2,984,088.89		15,321,700.00	272,416.00	
162,739.27	+ 530,844.76	946,000.00	14,066.67	+ 946,000.00			
\$1,438,881.48	\$9,224,819.01	\$148,170,181.58	\$3,920,009.83	\$19,661,490.75	\$17,123,100.00	\$308,026.28	\$727,400.00

TABLE No. 9—RENTALS RECEIVED, RENTALS

Railroads.	Rentals Received from lease of track, yards and terminals.	Miscellaneous Income.	
		Gross income.	Expense.
Ames & College.....			
Atchison, Topeka & Santa Fe.....	\$ 81,771.51		
Chicago, Burlington & Quincy.....	578,230.10		
Chicago Great Western.....	239.28		
Mason City & Fort Dodge.....			
Wisconsin, Minnesota & Pacific.....			
Chicago, Milwaukee & St. Paul.....	182,687.61		
Chicago & North-Western.....	71,924.92	\$ 112,664.12	\$ 1,687.69
Chicago, Iowa & Dakota.....			
Chicago, St. Paul, Minneapolis & Omaha.....	38,142.26		
Fremont, Elkhorn & Missouri Valley.....	2,325.04		
Chicago, Rock Island & Pacific.....	67,617.62	1,281,498.32	2,690.49
Colfax Northern.....			
Crooked Creek.....		2,021.75	
Davenport, Rock Island & Northwestern.....			
Des Moines, Iowa Falls & Northern.....			
Des Moines Union.....	240,535.40		
Dubuque & Sioux City (Illinois Central).....	29,165.73		
Iowa Central.....	4,323.22	55,086.05	
Albia & Centerville.....			
Manchester & Oneida.....			
Minneapolis & St. Louis.....	132,538.08		
Muscatine North & South.....			
Newton & Northwestern.....			
Tabor & Northern.....			
Union Pacific.....	412,822.89		
Wabash.....	59,500.00		
Willmar & Sioux Falls.....			
Total.....	\$ 1,901,804.21	\$ 1,451,270.44	\$ 4,968.38

*For period July 1, 1902 to February 16, 1903.

PAID AND MISCELLANEOUS INCOME.

Net miscel- laneous in- come.	Rentals Paid.					For lease of track, yards and termi- nals.
	For Lease of Road.					
	Interest on bonds guaran- teed.	Dividends on stock guaran- teed.	Cash.	Total.		
\$ 7,450,587.27						\$ 239,905.87
219,556.73				\$ 192,173.96		951,432.46
						422,139.56
						796.18
493,810.60						500,526.19
110,973.23			\$ 37,646.16	37,646.16		127,315.16
127,531.36						119,049.19
			21,981.18	21,981.18		15,063.18
1,278,818.08	\$ 1,359,475.88	\$ 519,000.00	237,058.96	2,115,534.84		506,634.92
2,021.75						
						4,296.58
						1,225.07
286.00						74,840.48
55,086.05	4,286.29			4,286.29		27,374.90
						60.00
28,671.70						56,049.92
25.00						50.00
						5.00
11,322.00			666,921.51	666,921.51		124,065.32
3,646.79						232,396.11
						62,967.69
\$ 9,791,924.51	\$ 1,363,742.17	\$ 519,000.00	\$ 963,607.81	\$ 3,038,528.96	\$	3,467,114.17

TABLE No. 10-COST OF ROAD AND

Railroads.	Cost of Construction.			Cost of Equipment.		
	Total cost to June 30, 1902.	Total cost to June 30, 1903	Per mile.	Total cost to June 30, 1902.	Total cost to June 30, 1903.	Per mile.
Ames & College.						
A. T. & S. F.	\$430,616,484.89	\$427,223,190.89		\$ 9,937,925.61	\$18,485,573.92	
C. B. & Q.						
C. G. W.	60,073,973.87	63,804,680.56	\$74,812.26	6,659,231.25	7,595,165.68	\$5,975.83
M. C. & F. D.	2,649,902.87	3,979,775.69	31,404.00	70,802.98	1,577,623.14	12,451.00
W. M. & P.	7,998,123.11	8,771,476.68	52,367.00	107,732.18	233,060.48	1,081.00
C. M. & St. P.						
O. & N. W.						
C. I. & D.						
C. St. P. M. & O.						
P. E. & M. V.						
C. R. I. & P.	98,121,511.53	100,513,329.83	30,979.03	18,120,750.07	17,889,940.79	\$3,359.72
C. N.	130,969.55	129,719.64	21,619.94	11,590.37	11,731.10	1,955.14
C. C.	195,877.53	195,877.52	11,123.10	18,074.01	20,700.51	1,175.49
D. R. I. & N. W.	2,337,566.33	3,123,973.22	60,915.59	112,433.67	115,433.67	2,404.46
D. M. I. F. & N.		1,102,259.68	15,746.53		144,841.60	2,089.17
D. M. U.	1,079,000.00	1,090,567.00	272,641.75	12,000.00	21,697.00	\$4,424.25
D. & S. C. (Ill. Cent.)						
I. C.	21,141,172.23	21,505,693.09	42,817.00	1,644,625.06	2,390,515.59	4,739.11
A. & O.	400,000.00	403,841.99	16,523.51			
M. & O.						
M. & St. L.						
M. N. & S.						
N. & N.						
T. & N.	32,693.07	32,693.07	9,407.06	7,547.88	7,547.88	853.69
U. P.						
Wabash.						
W. & S. F.	3,693,142.72	3,730,185.57	26,694.11	333,409.39	333,409.39	1,276.61
Total.	\$624,014,792.29	\$640,167,212.73		\$37,091,163.82	\$43,429,814.17	

EQUIPMENT AND ACTUAL CASH VALUE.

Grand Total Cost of Construction and Equipment			Total Cost of Construction and Equipment for Iowa.			Actual present cash value of road and equipment.	Actual present cash value of other property
Total cost to June 30, 1902.	Total cost to June 30, 1903.	Per mile.	Total cost to June 30, 1902.	Total cost to June 30, 1903.	Per mile.		
\$ 430,554,300.00	\$ 440,713,764.81	\$54,490.70					
294,277,984.27	302,634,668.85	37,384.67	\$*47,550,249.82	\$*50,709,618.26	\$37,380.10		
65,485,555.12	66,652,866.22	82,813.98		38,047,990.22	82,813.98		
2,720,706.90	5,557,701.83	43,855.00	2,720,706.90	5,557,701.83	43,855.00		
8,105,955.39	9,064,507.16	83,443.00		785,910.50	83,443.00		
23,731,116.81	235,610,737.20	35,328.19		68,285,044.01	85,822.19		
193,889,565.07	221,504,456.03	130,479.88	†41,837,481.41	†47,296,951.00	†30,479.36		
607,300.00	609,887.19	23,101.79	607,300.00	609,887.19	23,101.79		
\$7,477,248.29	\$9,091,827.41	\$9,776.96		†2,890,822.87	†33,776.96		
116,242,261.00	117,908,270.62	36,366.75					
142,290.12	141,450.74	23,575.12	142,290.12	141,450.74	23,575.12		
213,961.83	216,573.83	12,985.59	213,961.83	216,573.83	12,985.59	\$ 216,573.83	\$155,837.19
3,000,000.00	3,241,406.89	69,320.07	2,214,071.85	2,351,235.83	69,182.01		
	1,247,101.23	17,815.73		1,247,101.23	17,815.73		
1,091,000.00	1,112,264.00	278,066.00	1,091,000.00	1,112,264.00	278,066.00		
27,772,040.60	28,463,225.40	37,572.90					
22,745,797.29	23,696,011.62	47,566.11	18,741,918.27	19,646,244.57	47,561.53		
400,000.00	406,841.99	16,523.81	400,000.00	406,841.99	16,523.81		
28,145,899.97	28,524,167.09	45,162.46					
	900,000.00	61,391.69		900,000.00	61,391.69		
223,396.62	227,215.64	10,819.79	223,396.62	227,215.64	10,819.79		
90,235.96	90,235.96	10,267.75	90,235.96	90,235.96	10,267.75		
225,441,859.91	226,789,496.61	76,547.21					
143,069,500.00	143,892,600.00	73,850.87					
9,090,532.61	9,118,596.46	29,970.72				9,118,596.46	100.00
\$1,410,292,270.15	\$1,920,606,296.18	\$17,883.94	\$115,352,180.57	\$235,520,093.61	\$28,727.36		

* Estimated. † Proportional.

TABLE No. 11—INCOME ACCOUNT—IOWA.

Railroads.	Income from Operation.			Income From Other Sources.				Total Net Income.	Deficit.
	Gross In- come.	Operating Expenses.	Income from op- eration.	Dividends on stock owned.	Interest on bonds owned.	Miscellaneous in- come less expenses.	Total in- come from other sources.		
Ames & College.	\$ 11,433.99	\$ 8,164.44	\$ 3,269.55					\$ 3,269.55	
Atchison, Topeka & Santa Fe.	274,708.77	189,563.81	85,354.96					85,354.96	
Chicago, Burlington & Quincy.	8,727,750.88	5,632,660.64	3,095,190.24					3,095,190.24	
Chicago Great Western.	8,865,278.43	2,762,864.88	6,402,413.55					6,402,413.55	
Mason City & Fort Dodge.	450,885.53	216,694.59	234,240.99				\$ 2,033.80	236,240.99	
Wisconsin, Minnesota & Pacific.	82,103.49	26,647.19	55,456.30					55,456.30	
Chicago, Milwaukee & St. Paul.	11,191,637.82	*3,670,855.46	2,620,782.36	1470.05	143,888.64	1132,687.58	186,994.22	2,667,778.68	
Chicago & North-Western.	†12,205,779.84	†7,751,912.78	†4,453,867.11	1364,821.08	†2,477.52	†26,671.10	1368,969.70	14,847,838.81	
Chicago, Iowa & Dakota.	35,665.97	29,611.22	6,054.75					6,054.75	
Chicago, St. P., Minneapolis & O.	1968,913.11	1533,171.04	1436,742.07	147,290.00			147,290.00	488,082.07	
Fremont, Elkhorn & Mo. Valley.	128,791.19	118,660.18	110,101.01					110,101.01	
Chicago, Rock Island & Pacific.	12,200,419.00	8,061,976.19	4,148,442.81					4,148,442.81	
Colfax Northern.	84,422.80	18,908.49	65,514.31					65,514.31	
Crooked Creek.	24,200.84	28,109.90	1,090.94					1,090.94	
Davenport, Rock Island & N. W.	36,610.83	29,568.16	7,042.67					7,042.67	
Des Moines, Iowa Falls & Northern.	22,263.65	22,621.23	||357.58					||357.58	
Des Moines Union.	240,535.40	167,624.65	52,910.75		296.00		296.00	53,206.75	
Dubuque & Sioux City (Ill. Central).	3,721,963.41	3,896,615.88	325,374.09	46,969.27		49,860.80	96,830.07	825,640.08	
Lowa Central.	1,817,025.92	1,436,176.96	381,848.97					381,848.97	
Albia & Centerville.	33,654.05	31,527.60	2,126.45					2,126.45	
Manchester & Oneida.	14,921.10	10,621.69	4,299.41					4,299.41	
Minneapolis & St. Louis.	633,660.90	413,605.72	141,055.18	14,064.26		9,408.14	23,532.68	170,234.90	
Muscataine North & South.	48,623.69	69,730.27	†21,106.66					21,106.66	
Newton & Northwestern.	40,096.11	15,826.78	24,269.33					24,269.33	
Tabor & Northern.	20,276.89	18,268.71	2,008.18					2,008.18	
Union Pacific.	202,662.68	221,666.77	||19,023.84					||19,023.84	
Wabash.	599,610.74	767,768.77	||168,152.89	18,378.18	422.00	887.66	14,167.84	183,994.90	
William & Sioux Falls.	905,665.97	208,225.90	97,470.07					97,470.07	
Total	\$ 57,289,410.24	\$ 40,762,648.60	\$ 16,486,661.64	\$ 482,878.29	\$ 68,045.90	\$ 218,486.23	\$ 719,860.21	\$ 17,400,404.84	\$ 194,462.19

|| Deficit.

† Proportional.

* For period ending July 1, 1902, to February 16, 1903.

† Road mileage basis.

+ Revenue train mileage basis.

TABLE NO. 12—INCOME ACCOUNT—IOWA—CONTINUED.

Railroads.	Deductions from Income.						Net income.	Deficit.
	Interest on funded debt accrued.	Interest on current bearing interest.	Rents.	Taxes.	Permanent improvements.	Other deductions.	Total deductions from income.	
Ames & College.....		\$ 271.67		\$ 902.26		\$ 4,000.00	4,573.93	\$ 1,304.41
Atchison, Topinka & Santa Fe.....	\$1,241,837.15			9,755.75			9,755.75	75,599.21
Chicago, Burlington & Quincy.....		77,477.90		294,079.70		232,530.00	1,798,488.04	1,954,693.30
Chicago Great Western.....		85,063.50		84,079.30			179,142.80	479,960.36
Mason City & Fort Dodge.....	32,900.00			12,000.00			170,860.50	54,385.40
Wisconsin, Minnesota & Pacific.....	14,738.28			2,864.59			16,602.87	
Chicago, Milwaukee & St. Paul.....	* 1,638,918.58			297,594.96			1,936,513.54	751,363.04
Chicago & North-Western.....	+ 1,915,647.22		† 9,047.56	441,367.83	+1,304,583.00	51,869.01	8,822,794.71	† 1,325,082.10
Chicago, Iowa & Dakota.....	† 9,840.00			24,693.34			† 12,033.34	
Chicago, St. P., Minneapolis & O.....	† 72,079.14			34,922.97			† 107,002.11	576,024.57
Fremont, Elkhorn & Mo. Valley.....	† 4,761.12		† 168.20	481,817.41			† 486,666.73	8,717,123.72
Chicago, Rock Island & Pacific.....		5,000.00		493.46			5,493.46	12,655.91
Crooked Creek.....				1,457.10			1,457.10	536.16
Des Moines, Rock Island & N. W.....				7,047.67			7,047.67	357.58
Des Moines, Iowa Falls & Northern.....	38,550.00	2,470.93		16,880.82		56,968.60	93,910.76	602,918.98
Dubuque & Sioux City (Ill. Central).....	739,150.00		4,296.20	189,430.41			933,554.01	11,075.06
Iowa Central.....	427,324.39			57,653.41			484,977.80	214.77
Albia & Ottumwa.....	3,275.00	122.42		2,290.80			5,688.22	419.96
Manchester & Onda.....	299,049.66			604.46			899,039.66	158,855.86
Minneapolis & St. Louis.....	16,874.00	145.83		30,000.00			19,880.52	40,937.10
Muscatine, North & South.....				2,536.69				
Newton & Northwestern.....				577.53			577.53	24,268.38
Taylor & Northern.....				15,948.51			15,948.51	1,456.56
Union Pacific.....	168,616.14			26,200.01			214,816.15	95,022.35
Washington.....				7,593.96		14,415.27	21,993.27	866,820.36
Willmar & Sioux Falls.....				14,364.27			14,364.27	88,075.80
Total.....	\$ 6,556,396.63	\$ 168,573.65	\$ 18,482.05	\$ 1,897,776.79	\$ 1,212,477.05	\$ 860,767.88	\$10,178,473.01	\$ 8,262,283.23

† Estimated for Iowa. ‡ Proportional. § Actual, \$1,897.30. || For period July 1, 1902, to February 10, 1903.

TABLE NO. 13.—INCOME

Railroads.	Payments From Net Income.					
	Dividends on Stock.				Other Payments.	Total.
	Common.		Preferred.			
	Rate.	Amount.	Rate.	Amount.		
Ames & College.....						
Atchison, Topeka & Santa Fe.....						
Chicago, Burlington & Quincy.....						
Chicago Great Western.....	4	\$ 432,075.85	5	\$ 237,251.40		\$ 749,327.25
Mason City & Fort Dodge.....					\$54,355.49	54,355.49
Wisconsin, Minnesota & Pacific.....						
Chicago, Milwaukee & St Paul.....	7½	1,172,114.66	7	884,199.77		2,056,314.43
Chicago and North-Western.....	7	† 735,514.42	8	† 430,578.28		† 1,166,092.65
Chicago, Iowa & Dakota.....						
Chicago, St. P., Minneapolis & O.....	6	† 54,440.37	7	† 38,532.03		† 92,972.40
Fremont, Elkhorn & Mo Valley.....						
Chicago, Rock Island & Pacific.....						
Colfax Northern.....						
Crooked Creek.....						
Davenport, Rock Island & N W.....						
Des Moines, Iowa Falls & Northern.....						
Des Moines Union.....						
Dubuque & Sioux City (Ill. Cent.).....						
Iowa Central.....						
Albia & Centerville.....						
Manchester & Oneida.....						
Minneapolis & St. Louis.....	5	101,160.00	5	67,440.00		168,600.00
Muscatine North & South.....						
Newton & Northwestern.....						
Tabor & Northern.....						
Union Pacific.....						
Wabash.....						
Willmar & Sioux Falls.....						
Total		\$2,545,805.80		\$1,688,001.48	\$54,355.49	\$4,287,662.22

* Debenture stock.

† Proportional.

‡ For period July 1, 1902, to February 16, 1903.

ACCOUNT—IOWA—CONTINUED.

From Operations year Ending June 30, 1903.		On June 30, 1902.		For Year.		On June 30, 1903.	
Surplus.	Deficit.	Surplus.	Deficit.	Additions.	Deductions.	Surplus.	Deficit.
	\$ 1,804.41						
\$ 75,590.21							
1,856,696.30							
	269,366.40						
	11,141.57						
	1,804,946.39						
† 153,960.44		† 22,430,006.26				† 22,588,964.70	
	6,548.79		\$ 2,969.96				\$ 9,488.75
† 238,052.17					† 229,840.00	† 253,712.17	
4,248.72		† 17,902.26				† 22,150.68	
3,717,125.87							
12,655.91		7,101.84				19,757.75	
	596.16	6,471.02			596.16	5,374.58	
		35,888.46				85,888.46	
	857.57						857.58
	602,918.98						
	11,075.05	125,906.59				118,855.27	
	214.77		21,498.08	\$10,661.83	1,478.07		11,046.02
3,061.58						3,451.48	
	827,455.86	143,250.62		82.92			134,171.82
	40,987.10		75,065.29				116,062.80
24,268.38							
1,436.50							
	85,022.35						
	866,820.86						
83,075.80							
\$5,780,145.87	\$2,977,780.26	\$2,766,522.85	\$99,468.88	\$10,664.75	\$31,409.23	\$3,048,155.67	\$ 821,116.50

TABLE No. 14—INCOME ACCOUNT—ENTIRE LINE.

Railroads.	Income from Operation.			Income from Other Sources.				Total Income.
	Gross amount	Operating expenses.	Income from operation.	Dividends on stock owned.	Interest on bonds owned.	Miscellaneous income less expenses.	Total from other sources.	
Ames & College.....	\$ 11,433.99	\$ 8,164.44	\$ 8,269.55	\$ 410,428.10	\$ 402,782.20	\$ 7,459,569.27	\$ 8,278,797.57	\$ 8,290.55
Atchison, Topeka & Santa Fe.....	88,522,757.57	22,417,054.49	16,105,703.08	87,853.50	40,131.76	219,536.75	8,278,797.57	24,384,500.65
Chicago, Burlington & Quincy	61,647,696.72	57,742,486.23	23,908,167.49	4,067.65	305.00	.....	4,272.65	24,353,699.47
Chicago Great Western	7,818,918.15	6,866,796.29	1,932,143.86	.....	.....	.....	.....	1,966,421.51
Mason City & Fort Dodge	450,865.69	316,561.59	234,240.99	.....	.....	.....	.....	234,240.99
Wisconsin, Minnesota & Pacific	625,432.21	851,464.69	243,967.52	.....	.....	.....	.....	243,967.52
Chicago, Milwaukee & St. Paul	47,692,757.57	80,128,033.26	17,534,973.31	1,750.00	14,470.00	493,810.60	510,030.60	18,044,703.91
Chicago & North-Western	50,787,223.97	82,255,000.46	18,532,164.51	1,517,980.00	10,308.75	110,976.23	1,699,274.98	30,171,445.49
Chicago, Iowa & Dakota	35,556.97	23,611.22	5,964.75	.....	6,180.00	127,531.86	230,178.86	5,964.75
Chicago, St. P., Minneapolis & O.....	12,110,983.54	7,005,532.82	4,508,450.72	36,517.50	.....	.....	.....	4,783,623.58
Fremont, Elkhorn & Mo. Valley	3,762,570.32	2,442,522.82	1,320,047.60	867,892.20	412,143.04	1,273,818.08	2,293,866.27	15,518,767.50
Chicago, Rock Island & Pacific	95,909,492.61	23,049,554.43	13,233,983.18	.....	.....	.....	.....	16,119.31
Colfax Northern	34,422.80	18,903.49	16,119.31	.....	.....	.....	.....	1,060.94
Crooked Creek	24,200.84	28,109.90	1,060.94	.....	.....	.....	.....	12,823.63
Davenport, Rock Island & N. W.	76,790.79	63,964.16	12,823.63	.....	.....	.....	.....	837.58
Des Moines, Iowa Falls & Northern	22,283.55	22,621.23	837.58	.....	.....	.....	.....	83,910.75
Des Moines Union	240,635.40	137,634.95	83,910.75	.....	.....	.....	.....	623,776.46
Dubuque & Sioux City (Ill. Cent.)	4,122,651.01	8,516,660.55	603,870.46	.....	17,640.00	293.00	17,905.00	603,897.26
Iowa Central	2,441,656.95	1,944,948.08	496,717.87	.....	57,063.84	55,063.05	112,179.39	2,123.45
Albia & Centerville	83,653.05	81,327.60	2,325.45	.....	.....	.....	.....	4,239.41
Manchester & Onoda	14,821.10	1,964,031.63	1,435,233.24	14,487.49	41,630.00	28,671.70	84,779.19	1,518,072.43
Minneapolis & St. Louis	8,417,374.87	68,730.27	*21,103.38	.....	.....	.....	.....	*21,103.38
Missouri North & South	40,046.11	15,836.78	24,209.33	.....	.....	.....	.....	24,209.33
Newton & Northwestern	20,275.89	18,263.71	2,012.12	.....	.....	.....	.....	2,012.12
Tabor & Northern	23,602,715.32	17,114,103.40	11,468,611.92	708,114.50	8,203,449.99	837,221.19	4,771,735.68	16,290,397.60
Union Pacific	21,200,323.94	16,043,193.43	5,156,270.51	445,989.27	14,063.67	11,922.00	4,971,927.54	5,694,194.45
Wabash	1,504,186.25	962,993.22	541,172.04	.....	.....	8,049.79	8,049.79	5,544,821.83
William & Sioux Falls .....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$ 221,560,040.81	\$ 204,105,190.53	\$ 17,424,851.28	\$ 8,861,038.21	\$ 4,223,035.64	\$10,647,048.95	\$18,731,172.80	\$ 183,150,27.08

*Deficit. †For period July 1, 1902, to February 16, 1903.

TABLE NO. 15—INCOME ACCOUNT—ENTIRE LINE—CONTINUED.

Railroads.	Deductions from Income.						Net Income.	Debit.
	Interest on funded debt accrued.	Interest on current liabilities.	Rents.	Taxes.	Permanent Improvements.	Other deductions.	Total deductions from income.	
Ames & College.....	\$ 9,191,481.24	\$ 271.07	.....	302.29	.....	\$ 4,000.00	\$ 4,578.96	\$ 1,804.41
Atchison, Topeka & Santa Fe.....	7,490,186.58	.....	\$ 192,173.96	1,274,048.18	.....	77,637.96	10,480,171.38	\$18,808,829.27
Chicago, Burlington & Quincy.....	.....	100,889.98	.....	1,747,383.84	.....	1,481,222.70	10,866,931.07	13,806,788.40
Chicago & Great Western.....	.....	85,085.50	.....	203,807.05	.....	.....	394,487.05	1,601,894.48
Mason City & Fort Dodge.....	182,200.00	.....	.....	12,000.00	.....	.....	179,888.50	54,865.49
Wisconsin, Minnesota & Pacific.....	6,101,355.00	.....	.....	18,720.88	.....	.....	177,120.88	60,846.04
Chicago, Milwaukee & St. Paul.....	7,584,756.23	.....	87,646.16	1,470,114.97	.....	215,067.80	7,871,448.97	10,473,268.04
Chicago & North-Western.....	9,840.00	.....	.....	1,896,404.02	\$5,018,417.76	.....	14,658,012.57	9,515,450.32
Chicago, Iowa & Dakota.....	1,474,011.01	.....	.....	2,693.54	.....	.....	12,568.54	.....
Chicago, St. Paul, Minneapolis & O.....	622,206.96	.....	21,081.18	446,396.46	.....	.....	1,920,407.87	2,815,222.11
Freemont, Elkhorn & Mo. Valley*.....	4,085,894.67	.....	2,115,834.84	130,617.74	.....	.....	7,694,804.88	8,555,242.02
Chicago, Rock Island & Pacific.....	.....	3,000.00	.....	1,089,066.23	.....	.....	7,291,124.74	8,227,671.71
Colfax Northern.....	.....	.....	.....	463.40	.....	.....	3,463.40	12,655.91
Crooked Creek.....	.....	.....	.....	1,687.10	.....	.....	1,687.10	506.16
Davenport, Rock Island & Northwestern.....	.....	.....	.....	12,826.63	.....	.....	12,826.63	357.58
Des Moines, Iowa Falls & Northern.....	83,550.00	2,470.96	.....	16,889.82	.....	56,983.00	958,868.85	935,211.89
Des Moines Union.....	789,500.00	.....	.....	142,564.75	.....	.....	668,538.18	3,371.13
Dubuque & Sioux City (Ill. Central).....	519,543.38	.....	4,206.29	81,716.51	.....	.....	2,845.22	214.77
Iowa Central.....	.....	122.42	.....	2,250.80	.....	.....	3,879.46	419.05
Albia & Centerville.....	3,275.00	.....	.....	604.46	.....	.....	1,006,254.75	511,817.08
Manchester & Onelia.....	880,980.00	.....	.....	2,856.09	.....	.....	19,880.62	24,298.33
Minneapolis & St. Louis.....	16,875.00	145.83	.....	.....	.....	.....	577.63	1,455.59
Muscatine North & South.....	.....	.....	.....	119,274.75	.....	.....	8,026,881.71	7,694,515.73
Newton & Northwestern.....	.....	.....	.....	.....	.....	.....	3,428,048.37	190,180.08
Tabor & Northern.....	7,515,810.00	293,242.61	.....	801,833.83	.....	14,995.33	258,246.25	260,526.58
Union Pacific.....	3,243,712.00	.....	600,921.51	694,702.96	233,132.15	590,579.15	.....	.....
Wabash.....	182,900.00	.....	.....	75,946.25	.....	.....	.....	.....
William & Sioux Falls.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$49,820,824.02	\$545,528.94	\$3,038,823.93	\$10,116,492.28	\$5,293,549.91	\$2,450,116	\$471,298,036.32	\$495,273,211.56

* For period July 1, 1902, to February 16, 1903.

TABLE No. 14—INCOME ACCOUNT—ENTIRE LINE.

Railroads.	Income from Operation.			Income from Other Sources.				Total Income.
	Gross amount	Operating expenses.	Income from Operation.	Dividends on stock owned	Interest on bonds owned	Miscellaneous income less expenses.	Total income from other sources.	
Ames & College.	\$ 11,433.99	\$ 8,164.44	\$ 3,269.55	\$ 416,428.70	\$ 402,782.30	\$ 7,459,589.27	\$ 8,278,797.57	\$ 8,299.55
Atchison, Topeka & Santa Fe.	98,523,757.67	22,417,054.49	16,106,703.08	87,833.50	40,121.76	219,535.75	8,278,797.57	24,384,500.66
Chicago, Burlington & Quincy	61,647,590.72	57,742,489.23	23,905,157.49	4,067.65	305.00		4,272.65	24,352,689.47
Chicago Great Western	7,518,918.15	6,866,799.29	1,962,143.86					1,966,421.51
Mason City & Fort Dodge.	450,835.58	216,564.59	234,240.99					234,240.99
Wisconsin, Minnesota & Pacific	625,452.21	861,454.69	243,967.32					243,967.32
Chicago, Milwaukee & St. Paul.	47,693,737.67	80,128,669.26	17,534,678.81	1,750.00	14,470.00	483,810.80	510,080.80	18,044,708.91
Chicago & North Western	50,737,235.97	82,255,090.46	18,532,165.51	1,617,990.00	10,908.75	110,976.23	1,689,274.98	20,171,443.49
Chicago, Iowa & Dakota.	35,565.97	29,611.22	5,954.75		6,180.00	127,531.86	230,178.86	5,954.75
Chicago, St. P., Minneapolis & O.	12,110,983.54	7,605,532.82	4,505,450.72					4,783,629.58
Premont, Elkhorn & Mo. Valley	3,762,570.32	2,442,522.82	1,320,047.50					1,320,047.50
Chicago, Rock Island & Pacific	90,969,462.61	23,019,554.43	13,239,968.18	867,992.20	412,148.04	1,278,818.08	2,268,868.27	15,518,786.45
Colfax Northern	34,422.80	18,938.49	16,119.81					16,119.81
Crooked Creek.	24,200.84	28,109.90	1,090.94					1,090.94
Davenport, Rock Island & N. W.	76,790.79	68,994.16	12,895.63					12,895.63
Des Moines, Iowa Falls & Northern.	225,293.66	22,621.23	937.58					937.58
Des Moines Union	240,535.40	187,624.95	83,910.75					82,910.75
Dubuque & Sioux City (Ill. Cent.)	4,123,591.01	3,616,960.55	605,970.46		17,640.00	265.00	17,905.00	623,776.46
Iowa Central.	2,441,598.96	1,944,846.58	495,717.87		57,083.84	55,083.06	112,179.89	608,897.26
Albia & Centerville.	33,654.06	31,827.60	2,123.45					2,123.45
Manchester & Oneida.	14,921.10	10,621.69	4,299.41					4,299.41
Minneapolis & St. Louis.	3,417,374.87	1,964,061.63	1,453,293.24		41,630.00	33,671.70	84,779.19	1,518,072.43
Muscataine North & South	43,623.69	69,730.27	21,106.58					21,106.58
Newton & Northwestern	40,065.11	16,836.78	24,268.33					24,268.33
Tabor & Northwestern	20,276.83	18,393.71	2,013.12					2,013.12
Union Pacific	28,662,715.32	17,114,108.40	11,498,611.92	708,114.50	3,205,449.89	887,221.19	4,771,795.58	16,290,897.50
Wabash.	21,200,328.94	16,048,758.43	5,162,570.51	445,989.27	14,093.67	11,922.00	471,927.94	5,694,195.45
William & Sioux Falls	1,504,192.26	962,968.22	541,172.04					544,821.83
Total.	\$ 321,550,040.81	\$ 304,165,195.69	\$ 17,424,851.28	\$ 3,981,088.21	\$ 4,223,035.64	\$ 10,647,068.96	\$ 18,172,801.95	\$ 185,156,027.08

*Deficit.

†For period July 1, 1902, to February 16, 1903.

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St. Paul's

TABLE No. 16—INCOME ACCOUNT

Railroads.	Payments From Net Income.					
	Dividends on Stock.				Other payments.	Total.
	Common.		Preferred.			
	Rate.	Amount.	Rate.	Amount.		
Ames & College.....						
Atchison, Topeka & Santa Fe.....	4	\$ 4,078,220.00	5	\$ 5,708,690.00		\$ 9,786,910.00
Chicago, Burlington & Quincy.....	7	7,758,455.25				7,758,455.25
Chicago Great Western.....	4	*1,025,698.38	5	568,620.00		1,594,318.38
Mason City & Fort Dodge.....					\$ 54,855.49	54,855.49
Wi-consin, Minnesota & Pacific.....					66,846.64	66,846.64
Chicago, Milwaukee & St. Paul.....	7½	4,833,792.50	7	3,291,888.00		7,665,678.50
Chicago & North-Western.....	7	3,080,414.00	8	1,791,600.00		4,832,014.00
Chicago, Iowa & Dakota.....						
Chicago, St. P., Minneapolis & O.....	6	1,118,800.00	7	787,976.00		1,901,276.00
Fremont, Elkhorn & Mo. Valley†.....						
Chicago, Rock Island & Pacific.....	6½	4,680,766.50			937,891.07	5,618,657.57
Colfax Northern.....						
Crooked Creek.....						
Davenport, Rock Island & N. W.....						
Des Moines, Iowa Falls & Northern.....						
Des Moines Union.....						
Dubuque & Sioux City (Ill. Cent.).....						
Iowa Central.....						
Albia & Centerville.....						
Manchester & Oneida.....						
Minneapolis & St. Louis.....	5	300,000.00	5	200,000.00		500,000.00
Muscatine North & South.....						
Newton & Northwestern.....						
Tabor & Northern.....						
Union Pacific.....	4	4,350,692.00	4	3,982,592.00		8,333,084.00
Wabash.....						
Willmar & Sioux Falls.....	4	280,000.00				280,000.00
Total		\$31,011,838.53		\$16,881,161.00	\$1,069,068.20	\$48,401,597.73

*Debenture.

—ENTIRE LINE—CONTINUED.

From Operations Year Ending June 30, 1903.		On June 30, 1902.		For Year.		On June 30, 1903.	
Surplus.	Deficit.	Surplus.	Deficit.	Additions.	Deductions.	Surplus.	Deficit.
\$ 4,111,419.27	\$ 1,804.41	\$ 10,087,415.23			\$3,285,174.57	\$ 16,853,659.98	
5,687,808.15		19,785,021.83				25,473,894.47	
7,681.15		156,701.88		\$ 7,681.15		163,532.45	
2,817,553.44		20,082,083.61				28,490,683.05	
661,416.92		10,111,043.02				10,772,465.54	
	6,543.79		\$ 2,969.96				\$ 9,438.75
913,943.11		3,480,933.80			600,000.00	8,800,912.91	
555,242.02		2,389,583.59				12,894,793.21	
2,009,014.14		13,907,194.96				16,516,309.12	
12,655.91		7,101.84				19,737.75	
	596.16	6,471.02			596.16	5,874.86	
		47,895.14				47,895.14	
	867.68						867.68
	885,211.69	14,739.62			2,811.28		822,758.60
3,871.13		806,483.47			1,727.81	308,077.29	
	214.77		21,498.06	10,661.83			11,046.02
8,081.58		419.95		97.63		3,451.43	
11,817.68		1,269,517.29	75,065.29			1,281,432.59	
	40,987.10						116,062.89
24,298.83							
1,435.89							
	698,568.27	2,908,510.33		2,373,894.29		4,573,893.84	
196,150.08		642,420.79		151,428.62		989,994.49	
6,526.68		422,479.19				429,005.77	
\$ 17,572,808.68	\$ 1,684,783.97	\$ 92,205,489.01	\$ 99,498.23	\$ 2,492,608.51	\$ 33,880,400.27	\$ 107,562,169.42	\$ 159,608.84

† For period July 1, 1902, to February 16, 1903.

‡ On February 16, 1903.

TABLE No. 17—

Railroads.	Passenger.				
	Originating and terminating in Iowa.	Originating but not terminating in Iowa.	Terminating but not originating in Iowa.	Crossing the State.	Total passenger revenue.
Ames & College.....					\$ 8,877.90
Atchison, Topeka & Santa Fe.....					45,601.53
Chicago, Burlington & Quincy.....					2,459,147.95
Chicago Great Western.....	\$ 886,032.59	\$ 143,025.99	\$ 108,823.98	\$ 188,480.65	820,868.21
Mason City & Fort Dodge.....	67,535.02				67,535.02
Wisconsin, Minnesota & Pacific.....	8,619.66			8,477.49	7,067.15
Chicago, Milwaukee & St. Paul.....	1,590,118.77	361,096.75	381,599.15	806,848.40	2,120,835.58
Chicago & North-Western.....	10,844.45	88.64	81.27		3,189,658.07
Chicago, Iowa & Dakota.....					10,412.36
Chicago, St. P., Minneapolis & O.....					255,597.21
Fremont, Elkhorn & Mo. Valley.....	6.30	1,424.63	1,081.16	2,085.87	4,598.01
Chicago, Rock Island & Pacific.....	1,901,072.95	525,840.00	441,069.80	492,552.99	3,360,075.33
Colfax Northern.....	2,333.55				2,333.55
Crooked Creek.....	1,158.18				1,158.18
Davenport, Rock Island & N. W.....	2,936.00				2,936.00
Des Moines, Iowa Falls & Northern.....	4,535.57				4,535.57
Des Moines Union.....					
Dubuque & Sioux City (Ill. Cent.).....	684,986.83	158,702.08	161,826.88	120,922.06	1,121,438.64
Iowa Central.....					83,524.73
Albia & Centerville.....					8,544.81
Manchester & Oneida.....					5,623.65
Minneapolis & St. Louis.....					180,167.16
Muscatine North & South.....	5,480.05				5,480.05
Newton & Northwestern.....	192.33				192.33
Tabor & Northern.....	8,959.81				8,959.81
Union Pacific.....		2,068.98	1,327.84	4,683.61	8,080.45
Wabash.....	86,159.09	57,321.76	88,933.85	20,085.45	202,449.15
Willmar & Sioux Falls.....	20,673.38	9,555.00	19,687.58	1,099.49	51,015.45
Total.....	\$ 4,771,138.08	\$ 1,253,596.92	\$ 1,148,915.98	\$ 1,640,151.90	\$14,317,698.39

* For period July 1, 1902, to February 16, 1903.

EARNINGS—IOWA.

Express.					Mails.	Extra baggage and storage.	Other items.	Total passenger earnings.
Originating and terminating in Iowa.	Originating but not terminating in Iowa.	Terminating but not originating in Iowa.	Crossing the State.	Total express.				
				†\$ 6,129.08	\$ 7,924.62		\$ 168.01	\$ 8,877.69
				161,215.79	500,262.15	\$ 88,566.21	7,141.25	59,828.19
				51,787.24	57,940.76	18,578.52	68.07	3,191,838.85
				2,140.61	5,141.50	1,518.30		944,088.10
				888.09	1,682.02	218.89		76,830.43
				187,073.02	286,588.61	40,662.47	75,627.46	9,875.68
				287,849.41	409,566.01	61,197.75	4,908.41	2,716,787.09
				980.56	1,264.92	265.67		3,858,074.65
				11,461.22	26,434.77	5,727.01	514.75	12,243.51
				455.95	956.12	28.57		299,654.98
				218,808.95	873,411.65	68,597.98		6,088.68
\$ 168.78				108.78				4,016,591.91
800.00				800.00	682.08			2,442.53
				4,068.14	771.26			2,140.26
				111.82	98.27	64.80		7,775.40
								4,809.96
				87,956.20	106,867.87	21,741.98	2,851.72	1,840,846.86
				19,230.18	51,940.60	7,648.84	1,714.60	494,058.40
				255.18	1,147.84	256.94		10,204.72
				567.24	849.28			6,545.12
				9,115.21	27,966.07	6,198.67	560.80	224,002.91
				680.98				6,111.08
				261.04	618.12			1,071.49
				487.87	481.22	162.90		5,091.80
				8,045.65	8,010.71			14,086.81
				10,987.87	83,520.06		6,015.72	253,972.80
				8,791.49	7,081.00	981.81	166.82	68,286.07
				\$ 1,018,519.95	\$ 1,905,547.46	\$ 262,086.56	\$ 99,482.11	\$ 17,598,284.47

†Including extra baggage.

TABLE No. 18—EARNINGS—

Railroads.	Freight.	
	Originating and terminating in Iowa.	Originating but not terminating in Iowa.
Ames & College.....	\$ 2,084.75	
Atchison, Topeka & Santa Fe.....		
Chicago, Burlington & Quincy.....		
Chicago Great Western.....	329,061.87	\$ 845,455.86
Mason City & Fort Dodge.....	281,251.90	
Wisconsin, Minnesota & Pacific.....	10,780.48	
Chicago, Milwaukee & St. Paul.....		
Chicago & North-Western.....	1,718,237.62	1,662,873.69
Chicago, Iowa & Dakota.....	7,773.50	8,829.68
Chicago, St. Paul, Minneapolis & Omaha.....		
Fremont, Elkhorn & Missouri Valley*.....		6,040.38
Chicago, Rock Island & Pacific.....	2,808,429.79	2,110,935.72
Colfax Northern.....	81,949.89	
Crooked Creek.....	20,868.83	
Davenport, Rock Island & Northwestern.....		
Des Moines, Iowa Falls & Northern.....	17,444.23	
Des Moines Union.....		
Dubuque & Sioux City (Ill. Cent.).....	481,643.68	657,818.11
Iowa Central.....		
Albia & Centerville.....	23,295.72	
Manchester & Oneida.....	8,818.98	
Minneapolis & St. Louis.....		
Muscatine, North & South.....	42,437.66	
Newton & Northwestern.....	89,023.62	
Tabor & Northern.....	14,868.69	
Union Pacific.....		8,590.06
Wabash.....	128,537.72	91,638.32
Willmar & Sioux Falls.....	87,799.61	48,473.92
Total.....	\$ 5,498,082.98	\$ 5,160,075.74

* For period July 1, 1902, to February 16, 1903.

IOWA—CONTINUED.

Freight.			Stock Yards.	Elevators.	Other items.	Total freight earnings.	Total passenger and freight earnings.
Terminating but not originating in Iowa.	Crossing the State.	Total freight revenue.					
		\$ 2,084.75			\$ 471.25	\$ 2,556.00	\$ 11,433.99
		210,859.80			† 59.27	210,859.53	270,626.72
		5,331,778.09				5,331,778.09	8,573,111.44
\$ 326,433.60	\$1,404,065.76	2,445,216.72				2,445,216.72	3,389,254.82
		231,251.90				231,251.90	307,582.33
	11,254.69	22,035.17				22,035.17	31,910.82
		8,451,457.11				8,451,457.11	11,168,244.20
1,492,561.29	2,997,919.70	8,201,597.30			11,297.86	8,212,895.16	12,065,969.81
5,755.70		22,993.88			387.59	22,751.47	34,994.98
		671,367.00				671,367.00	970,951.96
9,870.87	39,122.62	55,033.87				55,033.87	61,072.55
1,527,827.11	2,181,717.66	8,123,940.23				8,123,940.23	12,139,272.19
		31,949.88				31,949.88	34,392.21
		20,038.83				20,038.83	22,179.09
		3,071.87				3,071.87	10,847.27
		17,444.23				17,444.23	22,254.19
557,756.79	493,512.73	2,090,231.29			5,887.00	2,096,068.26	3,430,414.62
		1,318,582.83				1,318,582.83	1,782,641.23
		23,295.72				23,795.72	34,500.44
		8,318.98			57.00	8,575.98	14,921.10
		324,376.08				324,376.08	548,378.69
		42,487.66				42,487.66	48,598.69
		39,023.62				39,023.62	40,045.11
		14,898.69				14,898.69	19,979.99
6,604.72	36,178.43	46,273.21				46,273.21	60,360.02
91,594.86	24,971.80	342,677.70			3,960.24	346,637.94	599,610.74
65,536.72	42,370.78	239,181.06			978.51	240,159.59	303,445.66
\$ 4,180,041.72	\$ 7,231,114.17	\$38,380,807.51			\$22,934.18	\$ 38,403,740.69	\$ 56,002,025.16

† Deduction.

TABLE No. 19—EARNINGS—

Railroads.	Other Earnings from Operation.	
	Switching charges—balance.	Car mileage—credit balance.
Ames & College.....		
Atchison, Topeka & Santa Fe.....		
Chicago, Burlington & Quincy.....	\$ 45,973.32	
Chicago Great Western.....		
Mason City & Fort Dodge.....		
Wisconsin, Minnesota & Pacific.....		
Chicago, Milwaukee & St. Paul.....		
Chicago & North-Western.....		
Chicago, Iowa & Dakota.....	330.49	
Chicago, St. Paul, Minneapolis & Omaha.....	+ 9,825.75	\$ 4,540.69
Fremont, Elkhorn & Missouri Valley *.....		
Chicago, Rock Island & Pacific.....	940.08	
Colfax Northern.....		
Crooked Creek.....	1,996.00	
Davenport, Rock Island & Northwestern.....	20,748.38	162.27
Des Moines, Iowa Falls & Northern.....		
Des Moines Union.....		
Dubuque & Sioux City (Illinois Central).....		
Iowa Central.....		4,699.32
Albia & Centerville.....	5.00	
Manchester & Oneida.....		
Minneapolis & St. Louis.....	301.90	193.61
Muscatine North & South.....		
Newton & Northwestern.....		
Tabor & Northern.....		
Union Pacific.....	16,691.99	
Wabash.....		
Willmar & Sioux Falls.....	1,436.07	
Total	\$ 78,984.43	\$ 9,500.78

* For period July 1, 1902, to February 16, 1903.

† Deductions.

IOWA—CONTINUED.

Other Earnings from Operation.						Total gross earnings from operation—Iowa.
Hire of equipment—balance.	Telegraph.	Rents from yards, tracks and terminals.	Rents not otherwise provided for.	All other sources.	Total other earnings.	
\$ 2,143.96	\$ 247.59		\$ 407.49	\$ 1,233.02	\$ 4,082.05	\$ 11,433.99
	87,233.29		51,554.18	16,948.70	154,679.44	274,798.77
			881.43	8,192.18	4,028.61	8,727,790.88
			832.00	142,921.25	143,253.25	893,278.43
					192.67	459,835.58
	10,184.87		18,259.05		28,998.62	32,103.49
		\$ 18,509.82	12,012.55	1,632.51	27,154.88	11,191,637.82
			240.00	.50	570.99	12,093,124.69
		1,559.28	1,082.22	104.81	2,068.85	85,565.97
			46.64		46.64	968,913.11
29,523.00	8,511.74	4,611.47	1,890.05	20,680.52	61,146.81	61,119.19
	20.59		10.00		80.59	12,200,419.00
			1.75	84.00	2,021.75	84,422.80
89.55				4,814.98	25,763.55	24,200.84
	9.46				9.46	36,610.83
		240,535.40			240,535.40	22,263.65
		29,165.73	8,184.97	248,274.69	235,574.79	240,535.40
19,825.48	999.40	8,181.18		5,909.32	84,894.69	8,721,989.41
				150.61	155.61	1,817,025.92
						33,656.05
2,758.15		8 120.00		808.25	7,181.91	14,921.10
			25.00		25.00	555,590.90
	280.74			56.10	816.84	48,623.69
888.88	801.67	109,001.05	4,897.15	11,172.17	142,802.91	40,095.11
		815.24				20,276.83
						202,662.93
						599,610.74
					2,250.31	305,695.97
\$ 55,128.01	\$ 52,559.05	\$ 405,499.17	\$ 97,213.83	\$ 457,977.92	\$ 1,157,087.98	\$ 57,159,088.09

TABLE No. 20—EARNINGS—

Passenger Earnings.			
Railroads.	Passenger Revenue.		
	Total.	Deductions, ac- counts of re- payments, tickets re- deemed, etc.	Net revenue.
Ames & College			\$ 8,877.90
Atchison, Topeka & Santa Fe	\$ 8,327,215.25	\$ 217,514.17	\$ 8,309,701.08
Chicago, Burlington & Quincy			15,899,343.82
Chicago Great Western	1,653,858.46		1,653,858.46
Mason City & Fort Dodge	67,835.02		67,835.02
Wisconsin, Minnesota & Pacific	143,755.24		143,755.24
Chicago, Milwaukee & St. Paul			9,512,300.87
Chicago & North-Western	12,895,888.86	719,636.78	12,176,252.08
Chicago, Iowa & Dakota	10,412.76	.40	10,412.36
Chicago, St. Paul, Minneapolis & Omaha	3,207,358.82	40,287.19	3,167,071.63
Fremont, Elkhorn & Missouri Valley*	717,802.01	4,950.02	712,851.99
Chicago, Rock Island & Pacific	10,045,600.09	594,808.01	9,450,792.08
Colfax Northern	2,468.75	130.30	2,338.45
Crooked Creek	1,188.18		1,188.18
Davenport, Rock Island & Northwestern			2,986.00
Des Moines, Iowa Falls & Northern			4,535.57
Des Moines Union			
Dubuque & Sioux City (Illinois Central)	1,249,529.70	101,484.12	1,148,045.58
Iowa Central	468,516.08	2,807.96	465,708.12
Albia & Centerville	8,545.52	.71	8,544.81
Manchester & Oneida	5,628.66		5,628.66
Minneapolis & St. Louis	890,818.77	9,307.89	881,510.88
Muscatine North & South	5,480.06		5,480.06
Newton & Northwestern			192.33
Tabor & Northern	8,904.84	5.06	8,899.78
Union Pacific	5,090,888.55	87,489.23	5,003,399.32
Wabash	6,522,621.87	887,121.62	5,635,500.25
Willmar & Sioux Falls	888,868.87	8,211.55	880,657.32
Total	\$ 51,845,911.88	\$ 2,118,898.75	\$ 49,727,013.13

* For period July 1, 1902 to February 16, 1903.

ENTIRE LINE.

Passenger Earnings.

Mails.	Express.	Extra baggage and storage.	Other items.	Total passenger earnings.
\$ 1,004,395.27	\$ 1,403,848.55	\$ 115,008.38	\$ 50,723.60	\$ 8,877.99
2,043,614.05	1,179,700.68	243,008.06	143,418.68	10,834,234.88
111,980.94	108,674.49	22,210.30	103,648.86	17,539,082.23
5,141.50	2,140.61	1,513.30		1,997,773.05
16,693.88	6,593.88	2,321.30	2,549.15	76,330.43
1,463,920.46	763,074.65	192,201.32	677,693.53	172,214.43
1,137,359.57	919,764.30	229,832.46	23,393.76	12,645,685.96
1,254.92	300.56	235.67		14,537,939.53
233,255.69	174,995.46	70,720.84	3,900.00	12,243.51
110,123.27	75,781.57	12,423.28	850.00	3,654,994.62
964,695.24	606,225.39	192,980.55		912,436.39
	108.73			11,221,763.25
682.08	300.00			2,442.33
1,081.53	5,673.42			2,140.26
98.27	111.32	64.30		9,636.75
				4,309.93
109,810.11	90,433.80	22,243.85	2,381.56	1,573,454.90
62,370.04	24,070.37	3,693.59	2,000.00	557,777.60
1,147.84	255.13	255.94		10,204.73
343.23	557.24			6,545.13
73,690.95	51,440.32	20,992.54	2,180.00	1,034,230.09
	630.93			6,111.03
613.12	261.04			1,071.49
431.23	437.37	102.90		5,091.30
1,645,913.44	420,912.97	83,073.39		7,203,301.02
716,200.09	464,645.19	35,639.63	59,003.46	7,470,932.23
33,303.07	14,300.49	6,033.37	490.00	379,723.45
\$ 9,306,340.35	\$ 6,316,431.16	\$ 1,339,636.54	\$ 1,080,663.96	\$ 91,710,310.40

† Including extra baggage.

TABLE No. 21—EARNINGS

Railroads.	Freight			
	Freight Revenue.			
	Total freight revenue.	Less Repayments.		
		Over charges to ship pers.	Other repayments.	Total deductions.
Ames & College.....	\$ 2,064.75			
Atchison, Topeka & Santa Fe.....	28,019,778.53	\$ 1,078,015.07		\$ 1,078,015.07
Chicago, Burlington & Quincy.....	5,683,437.58			
Chicago Great Western.....	281,251.90			
Mason City & Fort Dodge.....	451,358.00			
Wisconsin, Minnesota & Pacific.....				
Chicago, Milwaukee & St. Paul.....	37,714,235.06	1,552,895.98	\$ 217,616.95	1,770,512.93
Chicago & North-Western.....	22,701.83	837.95		837.95
Chicago, Iowa & Dakota.....	8,553,890.04	88,169.59	169,961.08	258,130.67
Chicago, St. P., Minneapolis & O.....	2,838,942.80	32,078.63	9,738.10	42,816.73
Fremont, Elkhorn & M. Valley.....	25,655,045.59			909,588.86
Chicago, Rock Island & Pacific.....	82,100.63			150.75
Colfax Northern.....	20,038.83			
Crooked Creek.....				
Davenport, Rock Island & N. W.....				
Des Moines, Iowa Falls & Northern.....				
Des Moines Union.....	2,619,253.46	162,238.14		162,238.14
Dubuque & Sioux City (Ill. Cent.).....	1,905,423.85			65,568.37
Iowa Central.....	24,018.97			718.22
Albia & Centerville.....	8,318.98			
Manchester & Oneida.....	2,275,000.75			50,480.22
Minneapolis & St. Louis.....	42,487.66			
Muscatine North & South.....	59,023.62			
Newton & Northwestern.....	14,868.09			
Tabor & Northern.....	20,825,845.67			408,980.75
Union Pacific.....	14,414,958.85	547,504.19	539,953.89	1,087,457.58
Wabash.....	1,137,662.25			88,997.46
Willmar & Sioux Falls.....				
Total.....	\$152,581,183.24	\$ 8,461,739.85	\$ 987,259.52	\$ 5,771,434.00

—ENTIRE LINE—CONTINUED

Earnings.					
Net revenue.	Stock yards.	Elevators.	Other items.	Total freight earnings.	Total passenger and freight earnings.
\$ 2,084.75			\$ 471.25	\$ 2,556.00	\$ 11,483.90
26,941,763.46	\$ 26,884.06		21,885.87	26,900,483.41	37,874,743.29
42,131,982.56	47,298.43			42,179,275.08	59,688,358.21
5,688,437.58				5,688,437.58	7,631,210.68
231,251.90				231,251.90	307,582.88
451,858.00				451,858.00	623,587.48
84,797,045.37	84,718.21	\$ 46,086.58		84,877,800.11	47,524,495.17
36,944,222.18			121,815.44	36,066,087.57	50,604,027.09
22,368.58			387.59	22,751.47	34,994.98
8,300,750.07			1,202.62	8,301,951.69	11,916,956.81
2,841,125.57			5,797.75	2,846,923.32	3,750,409.71
24,845,456.78				24,845,456.78	36,070,214.98
81,949.88				81,949.88	34,392.21
20,088.88				20,088.88	22,179.09
8,161.57				8,161.57	17,857.82
17,444.23				17,444.23	22,254.19
2,457,015.82			6,016.00	2,463,031.82	3,886,496.22
1,899,868.48				1,899,868.48	2,397,686.08
23,295.72				23,295.72	38,500.44
8,818.96			57.00	8,875.96	14,921.10
2,224,520.58				2,224,520.58	3,258,750.62
42,487.06				42,487.06	48,596.69
89,023.62				89,023.62	40,095.11
14,868.69				14,868.69	19,959.99
20,418,414.92				20,418,414.92	27,635,718.94
13,837,473.75			842,857.97	13,669,896.72	21,140,828.94
1,086,064.79			2,088.53	1,100,708.31	1,490,431.76
\$ 223,714,387.97	\$ 108,845.71	\$ 46,086.58	\$ 502,080.01	\$ 224,371,300.22	\$ 316,061,610.62

TABLE No. 22—EARNINGS—

Railroads.	Other Earnings From Operation.			
	Switching charges— balance.	Car Mileage —balance.	Hire of equip- ment— balance.	Telegraph com- panies.
Ames & College.....				
Atchison, Topeka & Santa Fe.....	\$ 50,926.80		\$ 815,677.01	\$ 55,180.97
Chicago, Burlington & Quincy.....	881,808.19			189,635.90
Chicago Great Western.....			43,270.98	
Mason City & Fort Dodge.....				
Wisconsin, Minnesota & Pacific.....				
Chicago, Milwaukee & St. Paul.....			15,895.97	35,689.73
Chicago & North-Western.....				
Chicago, Iowa & Dakota.....	880.49			
Chicago, St. P., Minneapolis & Omaha.....	27,745.72	63,866.80		
Fremont, Elkhorn & Mo. Valley*.....				
Chicago, Rock Island & Pacific.....	2,749.99		87,149.18	7,023.44
Colfax Northern.....				20.59
Crooked Creek.....	1,986.00			
Davenport, Rock Island & N. W.....	52,512.96	738.62	54.00	
Des Moines, Iowa Falls & Northern.....				9.46
Des Moines Union.....				
Dubuque & Sioux City (Illinois Central).....				
Iowa Central.....		5,788.68	25,910.81	979.67
Albia & Centerville.....	5.00			
Manchester & Onida.....				
Minneapolis & St. Louis.....		5,279.82	14,065.15	
Muscatine North & South.....				
Newton & Northwestern.....				
Tabor & Northern.....				290.74
Union Pacific.....	297,290.17		55,736.76	67,545.78
Wabash.....				
Willmar & Sioux Falls.....	1,914.88			
Total.....	\$ 1,816,769.70	\$ 80,672.87	\$ 557,279.81	\$ 326,294.22

*For period July 1, 1902, to February 16, 1903.

†Revenue train mileage basis.

ENTIRE LINE—CONTINUED.

Other Earnings From Operation.				Total gross earnings from operation—entire line.	Proportion of gross earnings from operation—Iowa.
Rents from tracks, yards and terminals.	Rents not otherwise provided for.	Other sources.	Total other earnings.		
\$ 81,771.51	\$ 95,218.49	\$ 49,239.56	\$ 648,009.28	\$ 11,488.99	\$ 11,488.99
578,230.70		340,068.72	1,950,238.51	88,522,787.57	274,768.77
239.26	5,519.39	138,878.14	187,707.62	61,647,596.72	9,727,790.88
	832.00	142,921.26	143,258.25	7,818,918.15	8,667,072.54
	772.50	1,112.87	1,894.87	450,885.58	450,885.58
	102,601.87		138,241.60	625,452.80	45,032.66
71,924.92	77,841.81	18,539.68	183,241.60	47,662,737.57	12,717,335.87
	240.00	.50	183,201.86	50,787,228.97	14,548,260.22
38,142.26	18,050.44	1,558.51	570.99	35,565.97	35,565.97
2,325.04	616.46	219.11	3,160.61	12,111,314.54	849,003.15
67,617.62	6,177.24	68,560.16	239,277.63	8,763,570.32	48,739.69
	10.00		30.59	86,990,492.61	12,912,397.86
	1.75	84.00	2,021.55	34,422.80	34,422.80
	5,627.69		53,983.47	24,200.84	24,200.84
			9.43	76,790.79	33,610.63
240,535.40			240,535.40	22,263.65	22,263.65
29,165.73	8,634.37	248,274.69	286,074.79	240,535.40	240,535.40
4,323.22		6,927.54	48,929.87	4,122,611.01	8,721,989.41
		150.61	156.61	2,441,565.95	1,817,025.92
		6,721.75	158,624.25	88,656.05	33,056.05
132,538.03	25.00		25.00	14,921.10	14,921.10
		56.10	3,684	3,417,874.87	555,560.90
	42,727.25	100,873.58	975,996.88	48,623.69	48,623.69
412,322.89			59,500.00	20,276.88	20,276.88
59,500.00	2,754.77	19,084.85	28,703.50	28,602,715.82	202,662.93
				21,200,338.94	599,610.74
				1,504,185.26	306,095.95
\$ 1,718,695.56	\$ 306,645.58	\$ 1,142,460.57	\$ 5,518,761.28	\$ 321,590,871.90	\$ 63,007,229.17

TABLE No. 23—OPERATING

Railroads.	Maintenance of Way and Structures		
	Repairs of roadways.	Renewals of rails.	Renewals of ties.
Ames & College.....	\$ 750.90		\$ 186.02
Atchison, Topeka & Santa Fe.....	22,672.60	\$ 84.42	
Chicago, Burlington & Quincy.....	841,769.29	*16,577.81	171,924.15
Chicago Great Western.....	194,781.13	12,187.08	75,616.35
Mason City & Fort Dodge.....	27,018.18	47.41	15,809.22
Wisconsin, Minnesota & Pacific.....	4,844.00	15.16	1,618.50
Chicago, Milwaukee & St. Paul†.....	1,108,271.13	169,401.80	178,530.87
Chicago & North-Western†.....	880,146.93	94,879.97	145,643.44
Chicago, Iowa & Dakota.....	7,518.16		1,670.19
Chicago, St. Paul, Minneapolis & Omaha†.....			
Remont, Elkhorn & Missouri Valley†§.....	2,473.42	854.77	873.58
Chicago, Rock Island & Pacific.....	1,031,649.89	94,515.90	282,470.29
Colfax Northern.....	2,359.01	22.50	1,746.64
Crooked Creek.....	4,547.14		3,221.10
Davenport, Rock Island & Northwestern.....	7,061.32	4.08	60.62
Des Moines, Iowa Falls & Northern.....			
Des Moines Union.....	18,641.16	11,274.00	7,496.00
Dubuque & Sioux City (Illinois Central).....	471,191.83	129,860.13	83,148.94
Iowa Central.....	195,978.01	2,098.17	77,591.72
Albia & Centerville.....	6,751.59	71.87	6,274.47
Manchester & Oneida.....	1,407.76		
Minneapolis & St. Louis.....	67,847.96	96.58	15,243.10
Muscatine North and South.....	16,751.85		11,046.43
Newton & Northwestern.....			
Tabor & Northern.....	1,008.09	4,965.26	592.58
Union Pacific.....	11,864.06	2,864.89	1,306.18
Wabash.....	115,189.87	23,996.70	23,633.29
Willmar & Sioux Falls.....	24,886.10	61.64	2,688.64
Total.....	\$ 5,182,540.78	\$ 529,084.42	\$ 1,067,976.49

*Credit. †Train mileage basis. ‡Proportional.
§For period from July 1, 1902, to February 16, 1903.

EXPENSES—IOWA.

Maintenance of Way and Structures.

Repairs and renewals of bridges and culverts.	Repairs and renewals of fences, road crossings, signs and cattle guards.	Repairs and renewals of buildings and fixtures.	Repairs and renewals of docks and wharves.	Repairs and renewals of telegraph.	Stationery and printing.	Other expenses.	Total.
\$ 497.49		\$ 44.06				\$ 4.75	\$ 1,473.71
9,179.57	219.17	11,228.33		\$ 275.82	\$ 15.94		43,656.73
216,470.56	47,301.86	117,243.32	*\$ 112.11	18,995.51	482.66		1,422,449.88
30,290.00	11,498.37	19,055.00		9,560.25	5,267.10	4,753.38	462,902.20
5,826.81	1,653.61	2,701.73		655.79		1,693.66	55,410.41
1,004.21	204.50	331.39		170.00		10.41	7,898.17
399,011.46	90,269.98	213,930.57	6,764.28	12,551.48	749.87	318,019.00	2,432,490.44
176,232.50	49,105.28	167,236.38	8,844.81	5,200.25	2,119.07	607.84	1,499,556.22
3,044.90	450.90	605.77		59.85			13,549.81
							143,122.07
762.80	131.84	725.72		37.18	8.81		4,861.42
895,644.32	40,211.81	24,067.71		16,993.92	4,060.12	1,999.81	1,861,625.77
369.13	16.80	99.08					4,610.11
1,592.41	184.93	88.80					9,631.88
2,713.70	65.82	913.91		37.51	1.23		10,840.59
				19.95			19.95
2,172.08	2,910.16	4,172.00				2,715.18	49,381.57
95,798.71	23,342.42	62,201.66		5,712.59	2,707.27	2,431.89	816,385.44
72,182.54	30,094.08	29,119.87		2,136.59	417.32	400.51	410,016.69
674.04	362.83	1,173.64					15,308.44
							1,407.76
14,921.83	4,751.37	19,151.74		437.88	87.04	947.23	123,438.63
1,890.59	157.81	9.20		19.60			29,383.98
1,890.52	50.67	5.08				.60	9,123.40
1,749.92	273.04	10,641.53		39.71	16.07		23,192.40
56,173.53	7,322.18	24,143.17	1,224.85	2,599.23	297.71	153.96	254,913.96
2,198.61	1,323.66	4,964.94		338.67	74.37		36,511.68
\$ 1,451,839.93	\$ 281,902.53	\$ 713,845.49	\$ 16,721.63	\$ 71,174.71	\$ 16,259.13	\$ 333,743.64	\$ 9,748,216.21

TABLE No. 24—OPERATING

Railroads.	Maintenance of Equipment.		
	Superintendence.	Repairs and renewals of locomotives.	Repairs and renewals of passenger cars.
Ames & College.....		\$ 789.21	\$ 302.00
Atchison, Topeka & Santa Fe.....	\$ 1,572.76	15,115.90	4,732.00
Chicago, Burlington & Quincy.....	42,429.82	494,429.55	137,023.40
Chicago Great Western.....	5,562.90	240,128.70	41,638.00
Mason City & Fort Dodge.....	632.21	14,698.00	3,225.00
Wisconsin, Minnesota & Pacific.....		1,416.94	430.00
Chicago, Milwaukee & St. Paul.....	28,106.36	349,237.42	144,067.00
Chicago & North-Western.....	43,499.91	464,161.90	152,880.00
Chicago, Iowa & Dakota.....		653.87	753.00
Chicago, St. Paul, Minneapolis & Omaha.....			
Fremont, Elkhorn & Missouri Valley*.....	115.07	1,104.20	18.40
Chicago, Rock Island & Pacific.....	62,126.86	611,818.43	132,182.00
Colfax Northern.....		616.16	135.00
Crooked Creek.....		1,910.89	
Davenport, Rock Island & Northwestern.....		1,176.54	30.00
Des Moines, Iowa Falls & Northern.....		647.85	400.00
Des Moines Union.....	2,500.00	10,718.56	
Dubuque & Sioux City (Illinois Central).....	11,617.89	263,898.59	64,011.00
Iowa Central.....	6,872.56	105,061.53	18,689.91
Albia & Centerville.....		1,829.44	221.50
Manchester & Oneida.....		1,028.84	
Minneapolis & St. Louis.....	2,047.80	26,443.84	8,615.40
Muscatine North & South.....		7,613.78	79.00
Newton & Northwestern.....			
Tabor & Northern.....		139.26	58.25
Union Pacific.....	432.36	7,272.29	1,153.47
Wabash.....	3,944.88	54,101.89	14,287.40
Willmar & Sioux Falls.....	715.48	13,246.45	1,344.00
Total.....	\$ 212,175.81	\$ 2,673,169.08	\$ 729,155.92

*For period July 1, 1902 to February 16, 1903.

EXPENSES—IOWA—CONTINUED.

Maintenance of Equipment.

Repairs and renewals of freight cars.	Repairs and renewals of work cars.	Repairs and renewals of marine equip- ment.	Repairs and renewals shop ma- chinery and tools.	Stationery and print- ing.	Other ex- penses.	Total.
17,480.80	769.02		1,970.98	75.02	548.49	1,489.80
474,284.10	12,119.88		21,166.72	3,088.85	1,194.84	42,921.46
140,810.10			15,640.56	6,506.33	6,157.68	1,180,647.00
7,730.39			1,219.57		59,025.47	508,818.16
810.75			128.95		5,539.08	88,082.69
508,206.48	24,989.67		98,027.42	2,225.72	320.34	8,110.94
438,890.19	14,637.18	591.50	86,876.91	3,119.10	29,815.59	1,120,645.45
91.40	138.44		57.59		44,590.80	1,248,278.01
					3.08	1,538.08
						77,145.98
604.06	20.89		49.40	9.08	98.39	2,190.90
428,042.41	21,769.76		58,018.74	3,694.64	128,835.24	1,138,822.91
93.59			15.66			869.04
661.41					50.00	2,622.30
860.16			72.92	3.05		2,145.58
806.55			6.40	182.12		2,060.92
1,187.15			8,268.12		4,561.10	27,234.96
247,017.62	11,010.87		27,596.48	2,148.05	30,143.78	656,911.37
79,698.44	8,315.54		8,974.67	570.18	2,060.47	226,118.80
1,010.37	85.46					2,596.84
6.64						1,055.48
19,977.37	148.48		3,558.12	171.10	922.76	61,698.96
906.54						8,600.15
			8.10		22.00	222.61
3,623.80	110.57		1,006.74	41.70	2,239.20	15,871.68
85,761.72	3,346.58	1,210.77	11,292.40	317.29	4,187.69	128,450.15
8,886.56	897.06		42.04	100.35	64.85	25,297.88
\$ 2,458,979.72	\$ 93,126.96	\$ 1,802.27	\$ 231,987.44	\$ 22,250.06	\$ 68,569.82	\$ 6,565,360.05

+Credit.

TABLE No. 25—OPERATING

Railroads.	Conducting Transportation.		
	Superin- tendence.	Engine and round- house men	Fuel for locomotives.
Ames & College.....		\$ 1,124.50	\$ 1,711.97
Atchison, Topeka & Santa Fe.....	\$ 2,857.86	14,742.65	22,695.89
Chicago, Burlington & Quincy.....	149,080.97	516,675.75	596,993.16
Chicago Great Western.....	12,980.18	278,772.45	420,328.10
Mason City & Fort Dodge.....	2,250.00	20,669.54	35,234.97
Wisconsin, Minnesota & Pacific.....	3 5.53	2,923.81	4,129.92
Chicago, Milwaukee & St. Paul.....	158,969.26	577,975.87	1,174,809.25
Chicago & North Western.....	91,467.84	920,503.15	1,066,522.23
Chicago, Iowa & Dakota.....	2,164.90	2,474.85	2,910.51
Chicago, St. Paul, Minneapolis & Omaha.....			
Fremont, Elkhorn & Missouri Valley*.....	139.44	1,965.41	4,081.70
Chicago, Rock Island & Pacific.....	167,676.43	816,969.43	1,117,725.01
Colfax Northern.....	1,200.00	1,829.91	2,038.17
Crooked Creek.....	2,554.44	2,775.94	2,283.74
Davenport, Rock Island & Northwestern.....	71.93	1,264.00	1,044.50
Des Moines, Iowa Falls & Northern.....		4,144.28	3,675.64
Des Moines Union.....	3,204.00	29,415.76	3,215.06
Dubuque & Sioux City (Illinois Central).....	75,890.02	842,235.06	271,161.96
Iowa Central.....	30,706.95	170,737.26	197,356.52
Albia & Centerville.....		2,153.69	2,455.03
Manchester & Oneida.....		2,140.52	2,211.91
Minneapolis & St. Louis.....	9,727.82	96,438.76	56,232.14
Muscatine North & South.....	2,573.98	6,073.02	4,234.00
Newton & Northwestern.....		3,204.18	3,382.78
Tabor & Northern.....		1,249.85	2,208.54
Union Pacific.....	1,422.84	7,511.53	9,068.86
Wabash.....	11,084.5	62,239.02	60,751.64
Willmar & Sioux Falls.....	5,706.24	17,044.59	39,611.60
Total.....	\$ 726,264.63	\$ 4,187,772.68	\$ 5,150,972.12

* For period from July 1, 1902, to February 16, 1903.

EXPENSES—IOWA—CONTINUED.

Conducting Transportation.

Water sup- ply for locomo- tives.	Oil, tallow and waste for loco- motives.	Other sup- plies for locomo- tives.	Train service.	Train sup- plies and expenses.	Switchmen, flagmen and watchmen	Telegraph expense.
\$ 4.67	\$ 255.00		\$ 1,040.50		\$ 490.00	
174.10	753.57	463.18	9,021.82	4,575.05	14,241.58	5,493.92
83,086.80	18,115.85	10,863.57	319,070.22	86,896.02	144,535.88	93,205.88
22,074.27		21,190.50	177,713.50	11,821.87	81,885.41	53,971.45
2,616.89		1,508.31	18,080.2	1,472.70	3,317.85	5,477.77
176.50	152.78		2,276.28	183.40	863.73	857.62
41,442.14	27,719.08	17,715.55	595,610.22	125,094.87	353,193.40	95,487.79
46,053.87	34,849.44	18,941.47	635,768.24	108,155.85	344,101.73	142,411.68
180.97	152.59	9.58	2,163.85	811.30	8.40	890.97
101.77	94.85	33.88	1,490.88	183.62	294.28	810.84
41,251.74	23,623.48	31,472.96	530,652.76	163,786.43	132,747.57	173,513.07
29.08		135.91	1,657.12	34.03		132.45
216.20	128.04		693.21			
375.24	26.14	14.55		177.27	1,713.86	1,906.72
244.40	65.36		3,535.12	83.54		837.04
3,228.19	465.20	4,084.17	10,697.25	965.10	23,696.19	
18,041.48	16,225.12	5,881.99	212,083.14	74,307.77	75,139.65	53,665.08
11,309.46	7,064.05	6,573.37	103,240.63	12,805.12	25,836.57	26,390.01
329.22	83.63	79.77	1,393.30	150.67		637.62
17.09	148.66		1,433.65			
1,735.55	1,676.21	775.71	24,345.11	6,321.29	7,012.52	10,154.81
335.99	373.42		1,599.85	48.70	1,621.25	1,495.00
	240.00		7,353.46	201.36		
8.40	41.85	71.01	572.81	24.06		46.59
3,133.29	377.70	133.99	3,255.94	3,927.68	37,473.05	2,676.51
4,271.01	2,752.01	1,404.96	43,911.11	14,207.78	26,076.74	12,796.08
2,127.53	331.35	374.17	12,950.21	1,644.98	1,485.14	3,531.40
\$ 232,515.30	\$ 136,006.70	\$ 121,283.05	\$ 2,306,033.42	\$ 617,615.46	\$ 1,324,683.75	\$ 693,392.15

TABLE No. 26—OPERATING

Railroads.	Conducting Transportation.		
	Station service.	Station supplies.	Switching charges - balance.
Ames & College.....	\$ 6,981.02	\$ 51.58	\$ 533.79
Atchison, Topeka & Santa Fe.....	810,782.88	25,449.19	37,115.97
Chicago, Burlington & Quincy.....	205,754.01	15,798.03	15,555.00
Chicago Great Western.....	11,111.11	1,408.65	1,296.10
Mason City & Fort Dodge.....	1,827.16	190.25	213.73
Wisconsin, Minnesota & Pacific.....	680,143.71	53,469.18	37,801.39
Chicago, Milwaukee & St. Paul.....	591,099.21	58,940.98	79,738.19
Chicago & North-Western.....	2,450.16	513.46	
Chicago, Iowa & Dakota.....			
Chicago, St. Paul, Minneapolis & Omaha.....	961.98	155.18	35.21
Fremont, Elkhorn & Missouri Valley *.....	404,831.84	41,314.06	
Chicago, Rock Island & Pacific.....	1,000.90	55.78	
Colfax Northern.....	1,451.89		
Crooked Creek.....	3,961.10	318.96	
Davenport, Rock Island & Northwestern.....	1,401.17	4.25	
Des Moines, Iowa Falls & Northern.....	22,487.20	972.10	
Des Moines Union.....	180,747.25	24,810.68	37,802.13
Dubuque & Sioux City (Illinois Central).....	58,108.76	5,837.80	2,641.69
Iowa Central.....	2,053.58	54.74	
Albia & Centerville.....	748.78	99.97	
Manchester & Oneida.....	21,678.81	1,990.61	
Minneapolis & St. Louis.....	4,081.84	206.18	1,290.90
Muscatine North & South.....	1,440.00		
Newton & Northwestern.....	798.46	72.80	
Tabor & Northern.....	90,992.12	4,895.80	
Union Pacific.....	49,401.49	3,190.07	
Wabash.....	8,567.20	1,358.50	3,654.99
Willmar & Sioux Falls.....			
Total.....	\$2,654,772.48	\$ 240,726.96	\$ 217,678.09

* For period from July 1, 1902, to February 16, 1903.

EXPENSES—IOWA—CONTINUED.

Conducting Transportation.

Car mile- age—bal- ance.	Hire of equip- ment— balance.	Loss and damage.	Injuries to persons.	Clearing wrecks.	Operating marine equip- ment.	Adver- tising.
\$ 1,431.93		\$ 2,664.19	\$ 1,096.62	\$ 191.81		\$ 1,413.83
5,273.71	†\$ 5,984.26	46,970.44	51,915.36	13,643.81		44,261.45
13,647.25		24,180.40	37,806.19			13,610.75
5,204.03		2,091.19	6,723.26			
239.93	562.02	256.83	233.22			
40,722.39		75,957.02	87,083.43	12,397.55		43,355.75
117,850.41		84,527.59	146,159.21	13,733.69	\$ 878.11	50,677.96
		221.66		30.69		4.96
830.65	137.56	190.63	104.20	29.00		29.27
78,379.40		105,177.27	92,723.22	16,273.97		114,725.13
	196.95	62.47		23.25		12.15
	20.00	65.50	27.35			
		106.52	967.23	33.03		2.13
1,239.06		215.10	2,799.10			
			223.20			
147,297.97		45,307.42	47,933.15	5,198.97		14,834.41
3,204.37		16,271.60	8,562.57	6,777.99		813.45
51.19		174.12		71.56		
		56.98				
63.75	2,337.90	4,534.33	2,843.67	704.42		973.33
		106.45	130.00	240.04		35.00
370.32	303.27	44.13	5.25	14.45		3.00
363.45		370.45	372.33	439.76		333.16
13,047.33	894.23	5,501.02	9,937.33	1,031.17	2,551.36	3,665.91
6,325.44	3,048.53	2,235.57	935.34	77.49		209.33
\$ 440,549.18	\$ 1,568.20	\$ 417,739.10	\$ 499,164.33	\$ 70,927.26	\$ 3,429.47	\$ 292,017.08

† Credit

TABLE No. 27—OPERATING

Railroads.	Conducting Transportation.
	Outside agencies.
Ames & College.....	\$ 3,501.01
Atchison, Topeka & Santa Fe.....	94,428.28
Chicago, Burlington & Quincy.....	52,510.30
Chicago Great Western.....	2,180.34
Mason City & Fort Dodge.....	228.00
Wisconsin, Minnesota & Pacific.....	185,080.60
Chicago, Milwaukee & St. Paul.....	121,649.72
Chicago & North-Western.....	30.82
Chicago, Iowa & Dakota.....	
Chicago, St. Paul, Minneapolis & Omaha.....	155.63
Fremont, Elkhorn & Missouri Valley*.....	265,548.28
Chicago, Rock Island & Pacific.....	
Colfax Northern.....	
Crooked Creek.....	
Davenport, Rock Island & Northwestern.....	
Des Moines Iowa Falls & Northern.....	
Des Moines Union.....	
Dubuque & Sioux City (Illinois Central).....	45,767.10
Iowa Central.....	11,865.28
Albia & Centerville.....	
Manchester & Oneida.....	
Minneapolis & St. Louis.....	6,013.82
Muscatine North & South.....	
Newton & Northwestern.....	
Tabor & Northern.....	
Union Pacific.....	2,484.89
Wabash.....	21,691.63
Willmar & Sioux Falls.....	3,868.76
Total.....	\$ 796,273.94

*For period from July 1, 1902, to February 16, 1903.

EXPENSES—IOWA—CONTINUED.

Conducting Transportation.

Commissions.	Stock yards and elevators	Rents for tracks and yards and terminal.	Rents of buildings and other property.	Stationery and printing.	Other expenses.	Total.
\$ 197.00			\$ 236.89	\$ 42.25	\$ 170.52	\$ 4,829.41
		\$ 69,183.21		924.58	306.98	95,658.70
	\$ 5,835.00	38,478.98		32,880.42	181.65	2,729,576.36
				16,110.98	19,012.85	1,586,966.82
				177.78	175.24	121,077.58
	14,211.42	91,479.70	12,710.22	28.65	91.86	16,240.70
35,416.36		30,597.87	6,631.98	53,792.10	43,557.23	4,848,615.20
.16				48,293.55	4,525.02	4,798,581.52
				19.75		14,508.88
18.86		115.26	29.87	75.21	19	296,635.88
	680.96	17,824.45	62,685.91	84,411.29	11,488.02	4,623,892.73
	28.40				893.06	8,880.58
		1,362.02	266.68	169.81	443.55	10,894.67
		1,225.07		178.44	12.69	18,698.47
				728.44		20,202.59
				552.00		101,204.41
665.20		74,091.48	4,511.74	40,885.52	4,418.81	1,818,738.62
		918.07	806.99	10,441.17	1,671.90	721,421.19
		60.00				12,881.80
						6,911.05
		300.00	204.81	4,507.54	3,066.68	204,142.49
		51.00	17.27	510.78	5.00	29,689.27
	18.02					15,826.78
				17.50	54.74	5,820.18
81.89				8,617.98		173,617.87
359.41		7,741.83	8,278.78	5,023.06	295.70	935,667.50
82		21,654.81	1,514.26	1,082.88	85.74	140,571.17
\$ 36,788.10	\$ 20,228.82	\$ 352,578.70	\$ 91,904.08	\$ 308,806.04	\$ 89,511.18	\$ 22,783,059.81

† Credit

TABLE No. 28—OPERATING EXPENSES—IOWA—CONTINUED.

Railroads.	General Expenses.							Total.
	Salaries of general officers.	Salaries of clerks and attendants.	General office expenses and supplies.	Insurance.	Law expenses.	Stationery and printing, general office.	Other expenses.	
Ames & College.	\$ 360.00	\$ 2,848.22	\$ 2,845.45	\$ 887.67	\$ 963.28	\$ 523.74	\$ 11.52	\$ 371.52
Archison, Toncha & Santa Fe.	1,090.76	92,416.82	14,746.02	38,018.55	55,640.82	10,611.67	540.88	7,721.19
Chicago, Burlington & Quincy.	72,593.15	66,910.43	14,460.52	21,728.73	16,104.18	3,046.25	15,967.88	299,987.86
Chicago Great Western.	43,338.80			5,997.20	100.00		23,574.75	194,212.70
Mason City & Fort Dodge.				210.00	15.20		1,004.70	7,013.96
Wisconsin, Minnesota & Pacific.				40,516.83	19,965.73	10,669.60	1,172.18	7,897.88
Chicago, Milwaukee & St. Paul.	73,997.18	76,472.77	8,774.18	2,845.08	37,100.66	8,807.19	44,889.06	274,095.86
Chicago & North-Western.	87,516.62	71,747.01	23,696.09				29,205.19	210,547.18
Chicago, Iowa & Dakota.								
Chicago, St. Paul, Minneapolis & Omaha.								
Premont, Elkhorn & Missouri Valley*.	155.89	246.19	45.85		76.14	4.92	30.71	16,230.68
Chicago, Rock Island & Pacific.	82,973.03	142,270.63	6,684.61	4,576.42	57,111.00	80,238.76	53,730.85	57,683.78
Colfax Northern.	2,400.00	563.67	184.76	571.29	6.50		477.54	9,959.76
Crooked Creek.								21.55
Davenport, Rock Island & Northwestern.	1,165.58	1,000.62	126.37	117.46	65.98	112.19	205.40	2,890.54
Des Moines, Iowa Falls & Northern.		166.66			21.55	182.11		398.77
Des Moines Union.	8,300.00	1,825.00	8,659.64		820.00	795.10		9,796.74
Dubuque & Sioux City (Illinois Central).	26,062.55	29,373.60	3,637.85	18,628.37	10,534.54	8,819.19	13,961.61	104,573.95
Iowa Central.	86,834.00	21,127.36	1,755.08	5,799.89	2,234.53	2,371.82	6,968.77	77,630.77
Albia & Centralville.		600.00		24.88	15.50	68.59	1.55	740.52
Manchester & Ottumwa.	1,337.40							1,337.40
Manchesha & St. Louis.	11,043.65	6,476.96	871.87	1,827.77	1,814.18	1,089.59	1,766.18	24,330.10
Muscatine North & South.	4,100.84	412.00		25.00		519.08		5,064.87
Newton Northwestern.								
Union Pacific.	2,593.35		26.67	81.50	108.45	95.08	328.47	8,098.52
Union Northern.	1,019.94		124.24	659.58	1,570.85	89.42	4,105.87	4,105.87
Union Pacific.	8,570.00	7,573.83	648.06	1,880.48	8,480.19	1,072.35	558.66	18,731.96
Willmar & Sioux Falls.	8,872.26	2,818.23	339.21	619.92	683.20	430.26	67.65	5,845.72
Total.	\$ 407,997.06	\$ 522,681.46	\$ 84,331.37	\$ 144,261.73	\$ 207,854.11	\$ 74,946.14	\$ 198,420.56	\$ 1,651,213.08

* For period from July 1, 1902 to February 16, 1903.

TABLE NO. 29—OPERATING EXPENSES—IOWA—CONTINUED.

Railroads	Recapitulation of Expenses.					Percentage of expenses to earnings—Iowa.
	Maintenance of way and structures.	Maintenance of equip-ment.	Conducting transportation.	General expenses.	Grand total.	
Ames & College	\$ 1,437.71	\$ 1,489.80	\$ 4,829.41	\$ 371.53	\$ 8,167.44	71.40
Atchison, Topeka & Santa Fe	45,653.78	42,921.46	95,068.70	7,721.92	189,365.81	68.93
Chicago, Burlington & Quincy	1,422,449.58	1,180,647.09	2,720,576.96	299,897.91	5,623,564.54	64.54
Chicago Great Western	462,502.20	508,818.16	1,586,986.82	194,212.70	2,712,604.88	81.18
Mason City & Fort Dodge	45,410.41	33,031.69	121,077.53	7,073.96	216,593.59	48.04
Wisconsin, Minnesota & Pacific	7,893.17	3,110.94	15,240.70	397.89	23,647.19	88.00
Chicago, Milwaukee & St. Paul	2,482,169.44	1,120,645.46	4,843,615.20	274,066.89	8,670,855.46	77.48
Chicago & North-Western	1,496,556.22	1,348,578.01	4,798,531.82	210,547.18	7,751,912.78	64.10
Chicago, Iowa & Dakota	13,549.81	1,553.08	14,503.88	16,220.68	538,171.04	53.03
Chicago, St. Paul, Minneapolis & Omaha	143,122.07	77,142.98	296,686.86	16,559.30	533,511.21	86.26
Fremont, Elkhorn & Missouri Valley*	4,861.42	2,199.90	11,069.66	877,638.78	18,690.18	64.92
Chicago, Rock Island & Pacific	1,861,693.77	1,188,822.91	4,623,892.73	8,953.76	8,051,976.19	66.00
Colfax Northern	4,610.11	389.04	8,890.58	21.55	18,503.49	53.47
Crooked Creek	9,631.39	2,622.80	10,894.67	2,890.54	23,103.90	95.49
Davenport, Rock Island & Northwestern	10,840.59	2,143.56	13,698.47	29,563.16	58,075.76	80.75
Des Moines, Iowa Falls & Northwestern	19.85	2,089.92	20,202.59	858.77	22,651.28	101.60
Des Moines Union	49,831.67	27,234.87	101,208.41	9,799.74	187,624.68	91.26
Dubuque & Sioux City (Illinois Central)	815,385.44	656,911.87	1,818,788.62	104,579.95	8,896,615.88	91.26
Iowa Central	410,016.66	228,118.80	731,421.19	77,620.77	1,446,176.95	73.98
Albia & Centerville	18,808.44	2,896.84	12,881.80	740.62	31,527.60	68.67
Manchester & Onida	1,407.76	1,035.48	6,911.06	1,297.40	10,651.69	71.18
Minneapolis & Oel	133,493.68	61,698.96	204,142.49	24,890.10	413,655.18	74.45
Muscatine North & South	28,883.96	3,000.15	36,659.27	5,466.87	69,780.27	143.40
Newton & Northwestern	0.122.40	222.61	15,824.78	3,068.53	15,824.78	89.47
Tabor & Northern	25,127.40	15,871.68	5,890.18	5,890.18	18,263.71	90.02
Union Pacific	254,913.94	128,450.15	173,517.87	4,105.87	221,698.77	109.89
Wabash	86,511.68	25,297.88	395,697.50	18,731.96	767,768.87	123.04
Willmar & Sioux Falls	.....	.....	140,571.17	5,945.72	306,225.90	66.12
Total	\$ 9,745,216.21	\$ 6,505,969.05	\$ 22,788,060.81	\$ 1,651,213.03	\$ 40,762,847.60	71.24

* For period July 1, 1902, to February 16, 1903.

TABLE No. 30—OPERATING

Railroads.	Maintenance of Way and Structures.			
	Repairs of roadway.	Renewals of rails.	Renewals of ties.	Repairs and renewals of bridges and culverts.
Ames & College.....	\$ 750.80		\$ 184.62	\$ 487.44
Atchison, Topeka & Santa Fe	2,790,549.33	574,247.23	788,772.77	551,071.17
Chicago, Burlington & Quincy.....	4,477,723.25	846,379.35	1,809,307.86	1,430,403.17
Chicago Great Western	589,462.26	24,254.01	151,232.78	61,943.61
Mason City & Fort Dodge	27,018.18	47.41	15,809.22	5,835.51
Wisconsin, Minnesota & Pacific	64,914.21	21.64	23,122.67	14,945.77
Chicago, Milwaukee & St. Paul	3,833,464.66	588,607.72	620,327.90	1,232,180.19
Chicago & North-Western	3,587,890.28	892,707.15	606,010.17	733,493.72
Chicago, Iowa & Dakota	7,518.16		1,870.23	3,044.94
Chicago, St. Paul, Minneapolis & Omaha	904,918.33	341,278.83	194,561.63	279,121.66
Fremont, Elkhorn & Missouri Valley	323,238.69	46,362.61	43,794.98	90,630.39
Chicago, Rock Island & Pacific.....	2,771,909.07	408,976.65	614,622.32	761,190.54
Colfax Northern.....	2,356.01	23.50	1,746.64	369.13
Crooked Creek.....	4,547.14		3,221.10	1,562.41
Davenport, Rock Island & Northwestern	12,426.44	201.20	63.73	4,184.31
Des Moines, Iowa Falls & Northern				
Des Moines Union.....	18,641.16	11,275.00	7,496.00	2,172.06
Dubuque & Sioux City (Illinois Central).....	487,747.19	183,860.64	34,478.47	92,023.63
Iowa Central	286,173.51	2,673.91	101,424.68	100,484.61
Albia & Centerville.....	6,781.59	71.87	6,274.47	674.04
Manchester & Oneida.....	1,407.77			
Minneapolis & St. Louis	284,290.69	6,436.77	72,780.92	35,630.74
Muscatine North & South.....	16,761.85		11,046.48	1,899.59
Newton & Northwestern.....				
Tabor & Northern.....	1,608.69	4,965.26	572.59	1,899.52
Union Pacific.....	1,712,807.09	184,804.88	361,583.15	235,073.34
Wabash.....	1,472,302.45	347,412.21	343,008.59	813,290.74
Willmar & Sioux Falls	182,725.25	144.68	25,897.21	87,990.54
Total.....	\$23,889,370.43	\$ 3,454,009.47	\$ 5,814,233.02	\$ 6,661,791.15

* For period July 1, 1902 to February 16, 1903.

EXPENSES—ENTIRE LINE.

Maintenance of Way and Structures.

Repairs and renewals of crossing, signals and cattle guards.	Repairs and renewals of buildings and fixtures.	Repairs and renewals of docks and wharves.	Repairs and renewals of telegraph.	Stationery and printing.	Other expenses.	Total.
	\$ 44.06				\$ 4.75	\$ 1,473.71
\$ 80,284.73	639,533.60		\$ 76,732.84	\$ 1,896.25		5,472,887.12
211,532.74	871,630.34	\$ 3,897.97	86,890.23	2,238.70		8,778,694.61
22,476.74	88,111.65		19,059.08	10,534.07	9,512.65	927,098.85
1,658.61	2,701.73		656.79		1,696.66	55,410.41
2,921.42	4,734.16		248.66		148.73	112,833.26
204,416.19	743,330.68	28,508.40	48,611.83	2,605.52	1,105,000.00	8,462,048.09
204,322.65	695,816.85	36,801.09	21,637.79	8,817.28	2,527.10	6,239,528.02
450.90	605.77		50.85			18,549.81
41,848.08	268,117.08	1,631.67	14,222.86	984.74		2,041,684.88
17,168.75	94,841.08		4,858.49	488.12		685,818.11
115,825.33	340,060.49	159.47	45,820.12	11,192.89	6,159.18	5,075,424.56
16.90	99.08					4,610.11
186.98	83.80					9,631.38
88.19	1,276.45		56.69	1.96		18,298.97
			19.95			19.95
2,910.15	4,172.00				2,715.18	49,381.57
24,380.07	64,078.62		5,888.50	2,878.05	2,579.50	847,312.07
32,901.98	40,921.68		3,561.58	532.24	468.98	519,151.93
362.83	1,173.64					15,908.44
						1,407.76
20,577.99	96,256.16		2,069.05	868.98	1,653.18	407,327.97
187.81	9.20		19.60			29,383.06
50.67	5.08				.60	9,122.40
45,539.77	352,894.66		30,940.95	3,850.91		2,986,518.99
106,272.63	350,408.94	17,777.26	42,078.84	4,175.81	2,234.18	3,700,961.69
7,986.80	17,905.17		1,690.17	320.67		274,610.46
\$ 1,149,728.45	\$ 4,623,115.26	\$ 83,781.86	\$ 401,268.92	\$ 50,310.66	\$ 1,134,899.54	\$ 46,742,468.49

TABLE No. 31—OPERATING EXPENSES

Railroads.	Maintenance of Equipment.		
	Superin- tend- ence.	Repairs and renewals of loco- motives.	Repairs and renewals of passen- ger cars.
Ames & College		\$ 789.21	\$ 302.10
Atchison, Topeka & Santa Fe	\$ 179,085.07	1,748, 68.74	444,494.79
Chicago, Burlington & Quincy	214,275.60	8,201,846.65	718,872.15
Chicago Great Western	11,125.82	481,128.74	83,178.04
Mason City & Fort Dodge	632.21	14,698.00	3,225.52
Wisconsin, Minnesota & Pacific		30,241.95	6,199.41
Chicago, Milwaukee & St. Paul	97,659.96	1,213,472.61	560,652.58
Chicago & North Western	180,996.47	1,631,634.86	684,094.40
Chicago, Iowa & Dakota		653.87	785.53
Chicago, St. Paul, Minneapolis & Omaha	80,611.64	417,301.71	123,145.89
Fremont, Elkhorn & Missouri Valley *	15,038.01	144,302.57	25,880.75
Chicago, Rock Island & Pacific	180,214.89	1,727,854.82	407,611.41
Golfax Northern	616.16	133.63	93.59
Crooked Creek		1,910.89	
Davenport, Rock Island & Northwestern		2,659.68	45.68
Des Moines, Iowa Falls & Northern		647.85	400.00
Des Moines Union	2,500.00	10,718.56	
Dubuque & Sioux City (Illinois Central)	12,270.89	277,652.95	66,088.56
Iowa Central	8,761.29	187,168.58	22,959.04
Albia & Centerville		1,329.44	221.57
Manchester & Oneida		1,028.84	
Minneapolis & St. Louis	8,860.38	110,408.06	37,900.84
Muscatine North & South		7,613.78	79.83
Newton & Northwestern			
Tabor & Northern		139.26	58.25
Union Pacific	124,227.57	2,190,557.46	390,295.12
Wabash	45,655.32	1,811,864.54	845,447.05
Willmar & Sioux Falls	3,062.42	53,651.28	5,723.02
Total	\$ 1,220,048.18	\$ 14,985,011.06	\$ 3,713,593.16

* For period from July 1, 1902, to February 16, 1908.

—ENTIRE LINE—CONTINUED.

Maintenance of Equipment.

Repairs and renewals of freight cars.	Repairs and renewals of work cars.	Repairs and renewals of marine equipment	Repairs and renewals of shop ma- chinery and tools.	Stationery and print- ing.	Other ex- penses.	Totals.
\$ 1,990,092.58	\$ 87,838.26		\$ 196,688.84	\$ 8,588.96	\$ 548.49	\$ 1,480.80
3,292,067.48	104,868.80		194,778.28	17,801.96	185,148.78	4,788,796.52
+ 280,664.08			81,281.11	18,012.67	43,996.55	7,762,987.87
7,780.86			1,219.57		117,659.88	1,018,050.94
11,542.08			1,842.18		5,829.08	88,082.69
1,754,879.87	86,666.25		125,182.14	7,738.56	4,576.82	44,441.94
2,011,221.84	61,111.92	\$ 2,461.19	158,441.74	12,978.80	108,698.29	8,898,884.18
91.40	88.44		57.59		185,588.68	5,178,175.80
351,587.43	17,594.15		54,850.68	959.07	8.08	1,558.08
79,045.76	2,728.26		6,455.48	1,188.76	49,449.96	1,100,470.58
1,200,178.87	49,068.00		168,996.52	10,787.62	12,858.77	287,498.89
			15.08		889,948.08	8,444,677.10
661.41					50.00	859.04
1,394.44			112.40	4.06		2,622.80
808.55			6.40	182.12		4,216.18
1,187.15			8,268.12			2,089.92
263,144.67	11,484.94		29,859.20	2,245.06	4,561.10	27,284.98
104,882.85	8,864.66		11,571.16	785.74	81,811.27	684,001.58
1,010.87	85.46				8,797.79	292,741.14
6.64						2,596.84
124,810.70	4,878.74		14,786.09	700.18	8,748.85	1,085.48
906.54						804,582.24
						8,600.15
			8.10		22.00	222.61
972,298.59	55,415.97		937,656.08	12,022.48	648,967.45	4,550,488.70
897,129.55	81,148.80	29,869.18	278,821.48	7,668.70	101,544.48	8,114,668.96
31,088.02	4,022.48		292.40	489.11	879.08	96,586.88
\$ 18,870,298.86	\$ 569,187.79	\$ 81,820.89	\$ 1,550,564.50	\$ 97,011.29	\$ 1,091,880.12	\$ 86,648,896.08

† Including work cars.

‡ Credit.

TABLE No. 32—OPERATING EXPENSES—

Railroads.	Conducting Transportation.		
	Superintend- ence.	Engine and roundhouse men.	Fuel for loco- motives.
Ames & College.....		\$ 1,194.50	\$ 1,711.97
Atchison, Topeka & Santa Fe.....	\$ 368,996.59	2,258,890.72	2,188,032.75
Chicago, Burlington & Quincy.....	818,141.89	3,462,053.42	4,125,380.16
Chicago Great Western.....	25,930.28	537,544.91	40,534.09
Mason City & Fort Dodge.....	2,250.00	20,699.54	35,234.97
Wisconsin, Minnesota & Pacific.....	5,079.08	41,793.81	55,693.59
Chicago, Milwaukee & St. Paul.....	532,902.23	3,050,645.84	4,078,343.74
Chicago & North-Western.....	380,580.04	3,889,149.09	4,437,576.22
Chicago, Iowa & Dakota.....	2,164.80	2,474.85	2,910.51
Chicago, St. Paul, Minneapolis & Omaha.....	119,103.88	743,555.06	1,220,733.84
Fremont, Elkhorn & Missouri Valley*.....	18,223.10	283,849.48	358,416.25
Chicago, Rock Island & Pacific.....	490,715.49	2,350,173.41	2,936,512.23
Colfax Northern.....	1,200.00	1,823.91	2,008.17
Crooked Creek.....	2,554.44	2,775.94	2,233.74
Davenport, Rock Island & Northwestern.....	110.41	4,923.84	3,397.06
Des Moines, Iowa Falls & Northern.....		4,144.28	3,675.64
Des Moines Union.....	3,200.00	22,415.75	8,218.04
Dubuque & Sioux City (Illinois Central).....	79,397.85	854,149.15	278,753.25
Iowa Central.....	39,174.79	222,217.09	252,824.82
Albia & Centerville.....		2,153.69	2,455.05
Manchester & Oneida.....		2,140.92	2,211.91
Minneapolis & St. Louis.....	89,474.44	166,244.01	274,537.38
Muscatine North & South.....	2,373.58	5,373.02	4,234.60
Newton & Northwestern.....		3,304.18	3,392.73
Tabor & Northern.....		1,249.85	2,205.54
Union Pacific.....	279,023.58	1,662,787.45	2,179,612.10
Wabash.....	253,020.26	1,449,050.80	1,404,685.29
Willmar & Sioux Falls.....	25,746.53	74,600.28	166,399.43
Total.....	\$ 8,464,865.29	\$ 20,535,971.76	\$ 25,087,485.39

* For period from July 1, 1902, to February 16, 1903.

ENTIRE LINE—CONTINUED.

Conducting Transportation.

Water supply for loco- motives.	Oil, tallow and waste for loco- motives.	Other sup- plies for locomotives.	Train service.	Train sup- plies and expenses.	Switchmen, watchmen and flag- men.	Telegraph ex- penses.
\$ 4.97	\$ 253.00		\$ 1,040.50		\$ 490.00	
147,008.64	86,943.79	\$ 58,664.98	1,475,185.12	\$ 410,648.00	\$ 629,064.41	\$ 519,709.87
219,017.18	122,968.58	78,266.15	2,185,934.42	596,565.10	1,404,409.76	670,781.85
44,148.54	48,391.01		855,428.00	28,648.74	162,770.82	113,948.90
2,616.89		1,508.31	18,080.25	1,472.70	8,317.85	5,477.77
2,531.83		2,182.87	82,517.53	1,977.10	5,196.17	12,351.75
148,998.80	96,813.62	61,555.08	2,099,528.20	484,659.05	1,227,225.15	882,183.69
191,626.80	145,005.60	78,818.86	2,645,870.81	450,027.45	1,481,778.58	592,562.86
180.97	162.59	9.58	2,168.85	811.80	8.40	860.97
46,076.10	21,420.23	14,388.42	517,359.16	108,182.00	210,897.75	145,224.95
12,290.55	12,894.90	4,832.83	194,585.81	24,649.91	88,458.46	40,622.09
189,843.00	67,025.15	89,243.47	1,601,707.19	517,558.68	779,821.08	46,266.10
39.08		195.91	1,657.12	84.08		182.45
216.20	129.04		698.21			
615.13	111.68	59.33		278.57	5,171.59	3,214.79
244.40	65.85		8,535.12	88.54		987.04
8,229.19	465.20	4,084.17	10,697.25	965.10	22,698.19	
15,617.81	17,151.52	6,182.95	220,594.53	76,488.12	75,621.46	55,796.67
14,987.94	9,171.48	8,597.14	187,796.76	15,998.13	84,194.22	35,178.52
329.22	88.68	79.77	1,883.80	150.07		697.63
17.09	149.05		1,485.65			
8,332.13	6,784.69	3,108.01	108,810.86	25,910.86	55,076.85	38,525.03
893.99	378.42		1,599.35	48.70	1,521.25	1,495.00
	240.00		7,851.46	201.86		
8.40	41.85	71.01	572.81	24.06		44.59
164,996.76	84,811.74	84,095.58	987,896.52	382,732.24	482,069.23	437,920.62
99,418.28	64,059.88	32,702.57	998,883.72	880,767.61	607,000.37	297,835.91
6,693.67	8,578.82	1,528.98	54,897.93	7,117.81	10,920.10	19,404.98
\$ 1,298,909.21	\$ 792,440.82	\$ 474,658.04	\$ 18,684,402.96	\$ 8,395,575.60	\$ 7,189,191.18	\$ 8,779,829.02

TABLE No. 33—OPERATING EXPEN

Railroads.	Conducting Transportation.		
	Station service.	Station supplies.	Switching charges — bal. anor.
Ames & College.....	\$ 1,235,278.53	\$ 101,459.54	
Atchison, Topeka & Santa Fe.....	2,296,248.50	244,839.10	402,837.99
Chicago, Burlington & Quincy.....	411,608.02	31,572.08	31,111.12
Chicago Great Western.....	11,111.11	1,409.65	1,256.10
Mason City & Fort Dodge.....	26,102.17	2,719.25	3,624.75
Wisconsin, Minnesota & Pacific.....	2,363,251.28	185,735.07	131,346.04
Chicago, Milwaukee & St. Paul.....	2,459,514.39	245,249.50	331,763.15
Chicago North-Western.....	2,450.07	519.46	
Chicago, Iowa & Dakota.....	496,021.35	55,075.72	
Chicago, St. P., Minneapolis & Omaha.....	125,716.10	20,278.57	4,601.45
Fremont, Elkhorn & Missouri Valley*.....	1,237,361.54	100,838.53	
Chicago, Rock Island & Pacific.....	1,020.90	55.78	
Colfax Northern.....	1,451.89		
Crooked Creek.....	11,439.27	1,013.91	
Davenport, Rock Island & Northwestern.....	1,401.17	4.55	
Des Moines, Iowa Falls & Northern.....	22,437.20	972.10	
Des Moines Union.....	156,056.61	24,945.05	40,172.23
Dubuque & Sioux City (Illinois Central).....	78,968.13	7,251.31	9,311.97
Iowa Central.....	2,053.55	54.74	
Albia & Centerville.....	743.73	99.97	
Manchester & Oneida.....	105,277.15	9,236.87	8,485.90
Minneapolis & St. Louis.....	4,061.84	206.18	1,290.90
Muscatine North & South.....	1,440.00		
Newton & Northwestern.....	795.46	72.89	
Tabor & Northern.....	765,741.75	67,849.97	
Union Pacific.....	1,149,941.42	72,890.14	
Wabash.....	42,179.19	6,099.26	6,065.60
Willmar & Sioux Falls.....			
Total.....	\$13,129,589.80	\$ 1,243,713.48	\$ 1,061,322.16

* For period from July 1, 1902, to February 16, 1903.
+ Credit.

SES—ENTIRE LINE—CONTINUED.

Conducting Transportation.						
Car mile- age— bal. ance.	Hire of equip- ment— bal. ance.	Loss and damage.	Injuries to per- sona.	Clearing wrecks.	Operating marine equip- ment.	Advertis- ing.
\$ 100,661.55		\$ 320,516.12	\$ 194,994.68	\$ 63,930.44		\$ 147,520.04
393,336.31	\$ 4,196.66	818,185.97	303,169.45	77,707.72		237,386.99
37,392.42		45,369.81	75,616.88			
5,304.08		2,091.19	6,723.26			
3,427.48	8,039.96	3,699.77	3,331.68			
141,465.46		263,923.94	308,000.71	43,972.74		153,645.42
490,863.68		851,713.26	603,154.24	57,144.74	\$ 3,653.73	210,896.77
		221.66		80.69		4.96
		59,589.57	79,410.20	10,371.55		21,843.21
43,214.27	17,975.40	24,945.29	13,617.04	3,797.84		3,825.17
235,847.69		339,980.14	305,861.25	58,238.89		319,062.56
	196.95	63.47		28.25		12.15
	20.00	65.50	27.35			
		150.97	1,426.90	49.27		3.27
1,239.08		215.10	2,799.10			
			236.20			
150,593.01		46,396.81	43,534.71	5,460.97		15,675.13
		22,063.27	12,716.17	7,710.03		1,043.94
3,204.87		174.12		71.56		
51.19		56.98				
		17,254.64	29,959.11	4,636.94		4,430.51
63.75	2,387.90	103.45	130.00	240.04		35.00
270.33	306.27	44.18	5.25	14.45		3.00
274,137.84		155,339.51	131,243.59	43,558.64		136,846.58
303,720.39	30,861.91	138,049.76	231,537.46	24,002.91	59,839.27	35,353.37
24,459.52	12,045.09	7,634.89	4,000.25	3,120.06		955.95
\$ 2,032,534.31	\$ 47,624.31	\$ 2,107,698.32	\$ 2,354,893.74	\$ 401,091.23	\$ 63,043.00	\$ 1,236,051.98

TABLE No. 34—OPERATING EXPENSES—ENTIRE LINE—CONTINUED.

Railroads.	Conducting Transportation.								Total con- ducting transpor- tation.
	Outside agencies.	Commis- sions.	Blockyard yards and eleva- tors.	Rents for tracks, and terminals.	Rents for buildings and other property.	Stationery and print- ing.	Other expense.		
Ames & College.	\$ 417,490.58	\$ 30,181.55		\$ 389,905.87	\$ 27,132.06	\$ 42.25	\$ 170.23	4,582.41	
Archison, Topoka & Santa Fe.	561,404.97			1931,862.56		118,683.23	91,893.32	11,268,678.88	
Chicago, Burlington & Quincy	83,217.51	185,019.76		10,669.55	432,189.56	180,212.51	21,500.35	19,593,515.88	
Chicago Great Western	2,180.84					32,221.87	88,004.87	8,531,106.00	
Mason City & Fort Dodge.	8,267.17					387.68	175.34	8,131,077.53	
Wisconsin, Minnesota & Pacific	468,180.19					185,903.81	1,819.49	218,508.46	
Chicago & Milwaukee & St. Paul	503,174.81	147,864.52	\$ 49,879.46	817,533.58	44,194.60	200,945.40	18,898.24	19,899,795.68	
Chicago & North-Western				127,815.16	28,454.10				
Chicago, Iowa & Dakota.	30.82					19.76		14,503.88	
Chicago, St. Paul, Minneapolis & Omaha	121,840.79	745.18	68,975.45	119,049.19	12,603.18	60,334.96	25.00	4,323,816.16	
Fremont, Elkhorn & Missouri Valley*	20,883.23	2,899.68	1,188.75	15,063.18	3,608.54	9,859.01	32,868.13	1,445,694.98	
Chicago, Rock Island & Pacific	568,794.97			506,684.52	173,823.26	293,453.66		13,534,914.90	
Coifax Northern.			28.40				390.05	8,880.58	
Crooked Creek.						169.81	443.55	10,864.67	
Davenport, Rock Island & Northwestern.				4,295.58	488.18		19.70	35,990.07	
Des Moines, Iowa Falls & Northern.				1,225.07		778.44		30,202.59	
Des Moines Union.						533.00		101,206.41	
Dubuque & Sioux City (Illinois Central)	47,646.56	687.49		74,840.43	4,511.74	41,980.25	4,504.00	1,875,583.45	
Iowa Central.	15,593.95			27,874.90	1,083.27	14,180.75	62,698.10	1,039,081.62	
Albia & Centerville.				60.00				13,881.80	
Manchester & Onclida.								6,911.05	
Manassas & St. Louis.				56,049.92	273.62	16,697.90	77,699.94	1,035,243.69	
Muscatine North & South				50.00	17.27	510.73	5.00	21,680.27	
Newton & Northwestern			18.02					15,835.78	
Tabor & Northern							54.74	5,980.18	
Union Pacific	897,968.54	81,542.01		124,045.32	4,936.57	86,235.03		8,964,680.90	
Wabash.	504,926.10	8,342.98		412,807.40	76,330.48	116,924.77	6,184.77	8,743,673.73	
Willmar & Sioux Falls.	16,186.40	1.15		62,807.09	2,980.58	4,416.73		563,589.88	
Total.	\$ 8,748,711.25	\$ 895,284.63	\$ 114,586.08	\$ 3,068,182.64	\$ 707,741.81	\$ 1,804,601.14	\$ 507,922.98	\$ 113,168,879.23	

* For period from July 1, 1907, to February 16, 1908. † Including rents for buildings and other property.

TABLE No. 35—OPERATING EXPENSES—ENTIRE LINE—CONTINUED.

Railroads.	General Expenses.										Stationery and printing.	Other ex- penses.	Total gen- eral ex- penses.
	Salaries of general officers.	Salaries of clerks and attendants.	General office ex- penses and sup- plies.	Insurance.	Law ex- penses.	Stationery and printing.	Other ex- penses.	Total gen- eral ex- penses.					
Ames & College.....	\$ 380.00							\$ 11.52			\$ 11.52	\$ 871.52	
Atchison, Topeka & Santa Fe.....	198,224.28	823,764.88	\$ 81,110.50	\$101,888.42	\$ 107,198.07	\$ 60,242.76	74,816.61	891,692.82			891,692.82	1,902,240.87	
Chicago, Burlington & Quincy.....	835,519.48	495,877.92	76,161.98	179,817.94	296,781.97	71,440.50	109,841.58	1,002,240.87			1,002,240.87	3,891,513.50	
Chicago Great Western.....	98,769.75	188,820.89	28,921.08	48,447.50	53,211.80	6,198.82	47,140.45	380,513.50			380,513.50	5,071.98	
Mason City & Fort Dodge.....				8,987.30	100.00		1,008.70	2,073.98			2,073.98	5,071.98	
Wisconsin, Minnesota & Pacific.....				8,001.50	217.21		2,483.82	8,701.53			8,701.53	922,831.86	
Chicago, Milwaukee & St. Paul.....	256,900.50	265,714.97	80,497.08	140,781.19	67,284.84	87,078.17	151,285.88	922,831.86			922,831.86	2,781,089.19	
Chicago & North-Western.....	156,101.08	288,558.29	98,847.76	9,787.68	154,747.23	87,082.07	121,520.11	876,089.19			876,089.19	2,781,089.19	
Chicago, Iowa & Dakota.....													
Chicago, St. Paul, Minneapolis & Omaha.....	87,241.56	72,882.90	15,417.88	20,185.68	10,670.69	11,189.40	14,285.94	231,592.75			231,592.75	73,079.89	
Fremont, Elkhorn & Missouri Valley*.....	20,807.01	52,173.90	5,991.91		9,951.28	11,648.20	4,018.10	73,079.89			73,079.89	1,052,537.87	
Chicago, Rock Island & Pacific.....	229,447.29	377,635.40	18,810.72	12,458.68	157,454.29	66,518.71	140,680.58	1,052,537.87			1,052,537.87	8,983.76	
Gulf, Northern.....	2,400.00	377,888.67	124.76	571.29	6.50		477.54	8,983.76			8,983.76	21.55	
Crooked Creek.....					21.55			21.55			21.55	449.99	
Davenport, Rock Island & Northwestern.....	1,805.92	1,545.83	190.88	180.00	101.11	174.88	483.87	4,419.99			4,419.99	388.77	
Des Moines, Iowa Falls & Northern.....		1,163.65			10.00	182.11		1,355.77			1,355.77	9,799.74	
Des Moines Union.....	8,200.00	1,825.00	8,659.54		330.00	795.10	9,799.74	20,825.34			20,825.34	102,238.50	
Dubuque & Sioux City (Illinois Central).....	24,194.60	27,591.81	9,005.29	19,071.00	11,120.44	8,788.00	14,522.48	102,238.50			102,238.50	108,083.40	
Iowa Central.....	48,072.19	28,209.83	2,840.69	7,544.72	2,848.89	8,807.60	9,814.98	108,083.40			108,083.40	740.53	
Albia & Centerville.....		600.00		24.98	15.80	98.89	1.85	740.53			740.53	1,267.49	
Manchester & Onida.....	1,267.49							1,267.49			1,267.49	128,072.73	
Minneapolis and St. Louis.....	59,289.82	84,180.83	1,964.19	9,455.98	4,488.88	5,495.09	9,284.86	128,072.73			128,072.73	5,066.87	
Muscataine North and South.....	4,100.84	412.00		25.00				5,066.87			5,066.87	3,040.28	
Newton & Northwestern.....												76,187.71	
Tabor & Northwestern.....												14,575.05	
Union Pacific.....	2,588.38		25.87	81.50	108.45	35.08	828.47	3,040.28			3,040.28	287.20	
Wabash.....	84,680.01	300,101.18	39,980.50	72,183.01	95,080.88	84,450.07	76,187.71	708,464.81			708,464.81	488,759.07	
Willmar & Sioux Falls.....	98,138.47	197,717.89	16,800.11	49,080.40	59,480.98	27,578.73	14,575.05	488,759.07			488,759.07	25,827.11	
Willmar & Sioux Falls.....	8,789.08	11,909.95	1,454.07	2,645.94	8,826.29	2,044.58	287.20	25,827.11			25,827.11	\$7,616,254.80	
Total.....	\$1,757,077.53	\$2,601,908.58	\$380,173.40	\$577,046.46	\$1,085,088.76	\$870,001.48	\$794,863.20	\$7,616,254.80			\$7,616,254.80		

*For period from July 1, 1902 to February 16, 1903.

TABLE No. 36—OPERATING EXPENSES—ENTIRE LINE—CONTINUED.

Railroads.	Recapitulation of Expenses.					Grand total.	Percentage of ex- penses to earn- ings.
	Maintenance of way and structures.	Maintenance of equip- ment.	Conducting transporta- tion.	General expenses.			
Ames & College	\$ 1,478.71	\$ 1,490.90	\$ 4,899.41	\$ 871.62	\$ 8,760.64	8,760.64	71.49
Ashland, Topeka & Santa Fe	5,473,837.02	4,793,796.32	11,264,678.88	391,592.87	22,417,054.49	22,417,054.49	55.19
Chicago, Burlington & Quincy	8,773,694.61	7,793,937.87	19,599,515.88	1,035,240.87	37,742,489.23	37,742,489.23	61.23
Chicago Great Western	927,063.85	1,018,060.94	8,131,108.00	397,516.50	10,473,749.29	10,473,749.29	74.99
Mason City & Fort Dodge	113,838.26	44,441.94	131,077.53	7,073.08	315,529.81	315,529.81	45.04
Wisconsin, Minnesota & Pacific	8,452,043.09	8,898,894.18	16,899,735.68	670,703.08	34,921,476.03	34,921,476.03	65.81
Chicago & Milwaukee & St. Paul	6,390,538.02	5,173,175.08	19,991,367.45	876,090.19	32,451,162.74	32,451,162.74	63.21
Chicago & North-Western	18,549.81	1,533.08	14,509.88	...	34,592.77	34,592.77	28.86
Chicago, Iowa & Dakota	2,041,694.88	1,100,470.58	4,333,815.16	231,592.75	7,707,383.37	7,707,383.37	64.93
Fremont, Elkhorn & Missouri Valley *	685,813.11	357,578.30	1,443,688.98	73,073.80	2,559,154.27	2,559,154.27	63.48
Chicago, Rock Island & Pacific	5,075,494.59	8,444,877.04	15,538,914.90	1,032,537.87	29,081,824.40	29,081,824.40	53.47
Colfax Northern	4,610.11	2,822.80	8,880.58	5,853.70	19,166.19	19,166.19	53.49
Crooked Creek	18,293.97	4,216.18	30,990.07	4,446.98	53,947.12	53,947.12	53.29
Davenport, Rock Island & Northwestern	49,881.57	2,089.92	30,262.59	5,858.71	86,092.89	86,092.89	73.00
Des Moines, Iowa Falls & Northern	847,813.07	37,334.08	1,017,308.41	9,708.71	1,912,164.27	1,912,164.27	73.00
Des Moines Union	519,151.92	654,001.83	1,875,588.45	108,393.50	4,147,135.71	4,147,135.71	70.66
Dubuque & Sioux City (Illinois Central)	15,808.44	298,741.14	1,099,921.62	108,083.40	1,513,553.60	1,513,553.60	71.18
Iowa Central	1,407.70	2,593.64	12,881.80	6,911.06	33,794.20	33,794.20	15.08
Albia & Centerville	470,837.97	804,532.24	1,095,245.69	124,972.73	2,395,588.63	2,395,588.63	53.40
Manchester & Oneida	20,888.98	8,610.15	31,699.27	5,065.87	66,264.27	66,264.27	45.47
Manitowish & St. Louis	9,123.40	232.61	15,890.76	...	25,246.77	25,246.77	50.47
Mississippi North & South	2,964,515.90	4,559,438.70	8,964,680.90	708,464.81	17,114,108.40	17,114,108.40	50.88
Newton & Northwestern	3,700,961.60	8,114,683.96	8,748,673.72	488,759.07	21,048,086.30	21,048,086.30	75.91
Tabor & Pacific	274,610.46	98,699.82	563,880.82	25,267.11	962,058.21	962,058.21	64.08
Union Northern	.....	.....	.....	.....	.....	.....	.....
Wabash	.....	.....	.....	.....	.....	.....	.....
Willmar & Sioux Falls	.....	.....	.....	.....	.....	.....	.....
Total	\$46,742,488.49	\$38,648,894.08	\$118,188,879.22	\$ 7,616,264.90	\$304,165,516.69	\$304,165,516.69	63.48

*For period from July 1, 1902, to February 10, 1903.

TABLE No. 37—TAXES.

Railroads.	Illinois.		Wisconsin.		Minnesota.		Missouri.	
	Amount.	Miles of road.	Per mile.	Amount.	Miles of road.	Per mile.	Amount.	Miles of road.
Ames & College	\$ 105,994.65	283.49	\$ 373.98				\$ 71,494.07	271.91
Archison, Topeka & Santa Fe	461,690.39	1,405.21	328.79				104,907.46	1,022.59
Chicago, Burlington & Quincy	71,183.56	153.87	462.62	\$ 73,647.90	222.57	\$ 335.21	15,738.04	84.46
Chicago Great Western								
Mason City & Fort Dodge								
Wisconsin, Minnesota & Pacific								
Chicago, Milwaukee & St. Paul	133,834.89	947.27	885.36	577,676.48	1,700.12	339.79	29,163.76	140.27
Chicago & North-Western	398,202.03	680.30	453.10	593,258.14	1,758.91	337.28	29,163.76	140.27
Chicago, Iowa & Dakota								
Chicago, St. P., Minneapolis & Omaha								
Fremont, Elkhorn & Missouri Valley				201,654.69	695.57	290.34		
Chicago, Rock Island & Pacific	176,618.22	392.93	438.65				54,384.53	232.41
Colfax Northern								
Crooked Creek								
Davenport, Rock Island & Northwestern								
Des Moines, Iowa Falls & Northern	5,778.96	12.25	471.75					
Des Moines Union								
Dubuque & Sioux City (Illinois Central)								
Iowa Central	23,111.28	89.20	259.06					
Albia & Centerville				951.82	12.36	77.00		
Manchester & Onida								
Minneapolis & St. Louis				85,936.87	888.72	221.07		
Muscataine North & South								
Newton & Northwestern								
Tabor & Northwestern								
Union Pacific								
Wabash	221,416.13	745.00	297.20				4,836.76	51.9
William & Sioux Falls				31,494.84	133.91	235.19	126,805.47	584.03
Total	\$ 1,508,062.11	4,079.36	\$ 399.68	\$ 1,445,537.30	4,377.17	\$ 330.24	\$ 498,400.19	\$ 213.84

TABLE No. 38—

Railroads.	Nebraska.			Iowa.		
	Amount.	Miles of road.	Per mile.	Amount.	Miles of road.	Per mile.
Ames & College.....				\$ 302.29	1.98	\$ 172.87
Atchison, Topeka & Santa Fe.....				9,755.75	19.86	491.23
Chicago, Burlington & Quincy.....	\$ 500,067.88	2,611.10	\$ 191.50	264,069.79	1,337.32	194.55
Chicago Great Western.....				84,979.29	462.23	183.65
Mason City & Fort Dodge.....				12,000.00	123.73	96.90
Wisconsin, Minnesota & Pacific.....				2,864.59	23.50	121.03
Chicago, Milwaukee & St. Paul.....	129.71			297,539.96	1,794.91	168.08
Chicago & North-Western.....	† 55,298.88	1,071.91	51.68	335,866.20	1,551.77	209.93
Chicago, Iowa & Dakota.....				2,668.54	23.40	100.89
Chicago, St. P., Minneapolis & Omaha.....	55,074.98	274.57	200.59	84,928.36	102.05	822.27
Fremont, Elkhorn & Mo. Valley *.....	107,344.14	1,093.61	97.88	1,897.30	10.66	173.16
Chicago, Rock Island & Pacific.....	42,942.98	250.44	171.47	366,458.18	2,173.75	168.58
Colfax Northern.....				483.40	6.00	77.20
Crooked Creek.....				1,687.10	17.61	95.80
Davenport, Rock Island & N. W.....				7,047.97	84.51	204.23
Des Moines, Iowa Falls & Northern.....						
Des Moines Union.....				16,869.83	4.00	4,222.25
Dubuque & Sioux City (Illinois Central).....				133,420.41	712.58	194.25
Iowa Central.....				57,752.41	413.07	139.57
Albia & Centerville.....				2,220.80	24.44	90.86
Manchester & Oneida.....				604.46	8.00	75.56
Minneapolis & St. Louis.....				80,000.00	213.04	140.81
Muscatine North & South.....				2,859.69	23.67	99.74
Newton & Northwestern.....						
Tabor & Northern.....				577.58	8.79	65.70
Union Pacific.....	290,916.61	961.47	302.57	15,999.58	2.46	6,508.87
Wabash.....				26,200.00	206.9	125.42
Willmar & Sioux Falls.....	18,428.28	129.92	141.84	14,584.27	79.26	181.61
Total	\$ 1,070,172.86	6,896.02	\$ 157.81	\$ 1,688,868.84	9,412.49	\$ 179.37

* For period July 1, 1902 to February 16, 1903.

† Does not include taxes on F. E. & M. V. Line prior to February 16, 1903.

TAXES—CONTINUED.

All Other States.			Other Taxes.			Total Taxes.		
Amount.	Miles of road.	Per mile.	Amount.	Miles of road.	Per mile.	Amount.	Miles of road.	Per mile.
\$ 1,086,290.62	4,253.66	\$ 255.87				\$ 802.29	1.98	\$ 152.67
241,025.43	1,453.29	165.85				1,278,447.29	4,829.86	268.73
5,881.76						1,748,095.82	8,095.69	215.84
						208,897.05	846.18	240.96
						12,000.00	126.78	98.90
						18,720.90	271.00	690.92
175,679.61	1,550.85	113.81				1,470,114.97	6,682.57	219.99
179,246.08	1,614.29	111.08				1,568,887.05	7,827.88	214.04
						2,068.54	26.40	100.89
10,189.55	88.20	115.45				440,895.46	1,688.78	273.23
27,733.99	327.39	84.73				136,995.48	1,485.18	95.45
435,229.48	1,928.65	225.67				1,089,095.23	5,184.05	210.20
						468.40	6.00	77.20
						1,687.10	17.61	95.80
						12,826.68	45.78	274.08
						18,889.52	4.00	4,222.25
4,084.84	44.94	90.88				142,504.75	757.52	188.12
						81,718.51	514.68	159.78
						2,220.80	24.44	90.86
8,897.88	40.08	88.28				804.46	8.00	75.86
						119,274.75	641.84	185.88
						2,859.69	28.67	99.75
						577.58	8.79	65.70
490,508.46	1,991.26	246.88				802,256.86	2,955.70	271.28
290,381.86	602.30	481.96				664,702.96	2,140.20	310.63
11,724.91	93.64	125.21				76,042.25	486.78	174.01
\$ 3,960,669.51	18,968.55	\$ 211.65				\$ 9,895,842.54	44,050.65	\$ 224.68

TABLE No. 39—CURRENT

Railroads.	Cash.
Ames & College	
Atchison, Topeka & Santa Fe.....	\$10,220,077.96
Chicago, Burlington & Quincy.....	4,783,309.32
Chicago Great Western	507,530.94
Mason City & Fort Dodge	
Wisconsin, Minnesota & Pacific.....	122,917.17
Chicago, Milwaukee & St. Paul	8,000,598.18
Chicago & North-Western	9,250,455.12
Chicago, Iowa & Dakota.....	
Chicago, St. Paul, Minneapolis & Omaha.....	875,511.11
Fremont, Elkhorn & Missouri Valley.....	
Chicago, Rock Island & Pacific.....	14,000,086.43
Colfax Northern.....	3,362.43
Crooked Creek.....	
Davenport, Rock Island & Northwestern	877.31
Des Moines, Iowa Falls & Northern.....	81,738.23
Des Moines Union.....	7,093.40
Dubuque & Sioux City (Illinois Central).....	
Iowa Central.....	135,611.70
Albia & Centerville	4,841.09
Manchester & Oneida.....	4,747.13
Minneapolis & St. Louis	103,543.84
Muscatine North & South.....	2,328.00
Newton & Northwestern.....	
Tabor & Northern.....	
Union Pacific	1,557,290.14
Wabash.....	937,084.26
Willmar & Sioux Falls.....	25,202.32
Total.....	\$51,979,731.01

ASSETS AND LIABILITIES.

Cash and Current Assets Available for Payment of Current Liabilities.

Bill-receiv- able.	Due from agents.	Net traffic freight balance due from other com- pan- ies.	Due from solvent com- pan- ies and individu- als.	Other cash assets ex- cluding materials and sup- plies.	Balance, current liabilities.	Total.
\$ 2,299,542.89	\$ 815,619.65		\$ 5,877,174.28			\$ 18,708,414.25
699,087.11	8,008.87	\$ 808,748.06	4,790,718.61	\$ 84,157.28	\$ 1,127,980.54	11,696,909.74
	818,573.68	1,006,887.28		129,462.01	821,540.70	2,844,048.71
			297,445.06			297,445.06
			1,450.00			194,897.17
	949,265.89	190,989.57	272,798.56	868,005.11		10,880,656.81
264,651.84	2,817,610.19	103,868.94		898,608.76		12,841,184.85
975.88	\$ 3,815.08		1,284,286.80		494,221.29	8,018,817.11
60,242.75	1,824,688.57		9,089,897.79			25,074,840.54
	8,417.61		52.76		1,692.99	9,901.80
	1,418.74	58.29	8,451.48	1,375.51		4,928.46
	1,801.77	66.59	64,969.78		202,795.82	270,011.27
	2,460.42		17,062.78		291,172.42	842,418.85
36,880.80				9,689.88	66,501.97	122,740.80
			186,497.05	248.82		166,740.87
550,000.00	118,100.54		171,679.46	80,144.52	860,986.81	1,891,522.58
	1,838.16		887.14	218.98	18,888.01	20,528.88
						4,747.18
122.89	100,025.00		222,557.49	18,888.69	497,144.98	1,081,528.44
	890.70		9,268.29	7,000.00	116,032.89	185,080.04
	1,537.05				89,524.84	41,061.59
15,942,119.12	801,887.41	862,779.14	28,800,949.97	7,528,741.86		48,997,716.16
58,289.27	589,591.48		855,094.58	58,004.74	2,742,087.97	5,316,622.65
		14,405.78			508,608.56	548,808.11
\$19,572,841.50	\$ 4,683,685.86	\$ 2,049,744.00	\$ 46,895,658.83	\$ 8,573,980.88	\$ 6,814,128.44	\$ 141,829,715.62

TABLE No. 40—CURRENT ASSETS

Railroads.	Current Liabilities to and		
	Loans and bills payable.	Audited vouchers and accounts.	Wages and salaries.
Ames & College			
Atchison, Topeka & Santa Fe		\$ 2,308,041.99	\$ 1,492,882.86
Chicago, Burlington & Quincy	\$ 2,000,000.00	5,107,394.09	2,182,770.61
Chicago Great Western		1,764,792.89	421,178.38
Mason City & Fort Dodge			
Wisconsin, Minnesota & Pacific		22,308.76	
Chicago, Milwaukee & St. Paul		1,561,826.15	2,161,086.43
Chicago & North-Western		1,752,904.11	2,008,181.64
Chicago, Iowa & Dakota			
Chicago, St. Paul, Minneapolis & Omaha		985,894.96	487,276.85
Fremont, Elkhorn & Missouri Valley			
Chicago, Rock Island & Pacific	5,276,602.81	3,491,654.96	1,487,814.80
Colfax Northern	7,839.00		
Crooked Creek		1,409.00	
Davenport, Rock Island & Northwestern	233,536.46	21,324.46	10,121.85
Des Moines, Iowa Falls & Northern	281,500.00	45,350.98	
Des Moines Union	88,171.28	17,642.00	16,927.67
Dubuque & Sioux City (Illinois Central)		72,880.45	
Iowa Central	1,008,464.45	244,648.08	101,749.75
Albia & Centerville		15,908.28	796.60
Manchester & Oneida			680.98
Minneapolis & St. Louis	350,000.00	147,088.67	96,432.85
Muscatine North & South	40,000.00	5,797.58	2,806.95
Newton & Northwestern			
Tabor & Northern	89,838.42		680.59
Union Pacific	8,250,000.00	945,917.19	1,118,514.68
Wabash	608,514.98	2,087,822.29	710,583.80
Willmar & Sioux Falls		501,887.94	44,686.17
Total	\$18,150,287.85	\$20,781,716.74	\$12,298,640.21

* Including dividends declared payable July 1, 1908.

AND LIABILITIES—CONTINUED.

Including June 30, 1908.

Net traffic balance due other com- panies.	Dividends not called for.	Matured interest coupons un- paid.	Rents due July 1, 1908.	Miscellane- ous.	Balance cash assets.	Totals.	Materials and supplies on hand.
\$ 29,100.55		\$ 198,170.00			\$14,786,719.86	\$ 18,708,414.25	\$ 2,068,852.85
86,898.96	\$ 8,587.65	2,819,254.50		\$ 85,082.89		11,696,909.74	4,882,954.81
		166,900.00		71,678.03		2,844,048.71	1,188,700.11
				101,845.06		297,445.06	
					172,068.41	194,897.17	
505,537.87	* 2,143,890.25	2,889,100.00	6,000.00	30,870.00	4,001,513.73	10,890,656.81	4,558,722.98
		905,082.52			5,591,298.46	12,841,184.85	3,767,891.18
57,694.55	950,966.80	79,228.50	28,178.98	499,225.75		3,018,817.11	1,984,584.89
		1,593,620.00	65,940.00	985,153.25	11,960,855.12	25,074,840.54	3,531,585.24
280,687.10						9,901.80	
2,562.80					8,526.46	4,928.46	3,558.17
						270,011.27	8,784.07
2,736.06				12,917.81		342,413.86	3,718.56
						122,740.80	26,287.97
	2,842.05	3,782.50			87,906.87	163,740.87	
	787.50	21,450.00		14,427.75		1,891,822.58	279,904.80
3,858.55						20,588.88	
1,684.45						2,296.88	485.00
		80,184.00		407,907.92		1,081,528.44	811,540.85
7,771.56		95,625.00		+ 19,500.00		186,060.04	
897.34				655.54		41,061.89	
	22,896.00	2,072,490.00		1,858,698.48	86,284,704.91	48,997,716.16	3,728,077.81
198,980.40	106,000.00	186,408.23		1,887,286.44		5,216,832.65	1,344,898.46
		1,725.00				548,808.11	89,899.19
\$1,148,276.19	\$ 3,299,084.45	\$9,898,640.27	\$100,118.94	\$4,920,069.87	\$71,827,427.81	\$142,837,298.87	\$25,900,220.89

† Receivers' certificates.

TABLE No. 41—

Railroads.	Total mileage operated including yards tracks and sidings.	New line constructed during year.	Miles	
			Lines Represented by Capital Stock.	
			Main line.	Branches and spurs.
Ames & College.....	2.05			
Atchison, Topeka & Santa Fe	6,191.42	83.90	2,647.53	2,013.15
Chicago, Burlington & Quincy	10,738.64	*407.87	826.18	7,289.51
Chicago Great Western.....	1,211.98		761.57	84.81
Mason City & Fort Dodge	153.90	26.78	123.83	2.80
Wisconsin, Minnesota & Pacific.....	800.25	26.65	206.00	3.00
Chicago, Milwaukee & St. Paul	9,117.41	241.89	†6,689.20	
Chicago & North-Western.....	10,549.49	†1,741.75	3,041.08	4,506.97
Chicago, Iowa & Dakota.....	23.57		26.40	
Chicago, St. Paul, Minneapolis & Omaha.....	2,199.07	73.04	1,523.89	68.70
Fremont, Elkhorn & Missouri Valley.....				
Chicago, Rock Island & Pacific	6,903.32	114.14	2,333.61	910.86
Colfax Northern	7.00		6.00	
Crooked Creek	20.59		17.61	
Davenport, Rock Island & Northwestern	37.16		46.76	
Des Moines, Iowa Falls & Northern	70.70	86.00	70.00	
Des Moines Union	18.00		4.00	
Dubuque & Sioux City (Illinois Central)	950.50		526.58	430.94
Iowa Central	670.11	‡.91	373.06	127.21
Albia & Centerville	27.62	.06	24.44	
Manchester & Oneida	8.00		8.00	
Minneapolis & St. Louis.....	790.68	2.80	260.04	371.69
Muscatine North & South.....	31.62		23.67	
Newton & Northwestern			31.00	
Tabor & Northern.....	9.79		8.79	
Union Pacific	8,935.68	18.96	1,902.04	1,033.06
Wabash	8,187.90		1,902.30	53.10
Willmar & Sioux Falls	495.01		304.25	
Total	57,780.11	2,766.02	23,536.53	16,591.89

*New line added. †Including branches and spurs.
 ‡Including new line added. §Deduction.

MILEAGE—ENTIRE LINE.

Operated—Single Track.						Miles Owned.					
Lines of propri- etary com- panies.	Lines operated under lease.	Lines operated under con- tract.	New lines con- structed dur- ing year.	Total mileage, excluding exchange rights.	Line operated under track- age rights.	Lines Represented by Capital Stock.		New line con- structed dur- ing year.	Total mileage.	Miles of iron.	Miles of steel.
						Main line.	Branches and spurs.				
168.18	36.73	1.98	42.4	2,647.53	2,080.85	...	1.98	...	4,619.85
...	*301.66	4,828.86	211.16	836.18	7,269.51	*801.66	4,668.88	49.08	7,988.69
...	8,065.69	85.83	761.87	84.81	...	846.18	...	846.18
...	26.78	126.73	...	123.88	2.90	...	126.73	...	126.73
...	26.35	271.00	...	268.00	3.00	...	271.00	...	271.00
...	84.72	6,669.20	168.72	16,669.20	...	84.72	6,669.20	154.84	6,514.86
19.81	60.02	11,407.87	7,827.88	38.25	8,041.08	4,266.97	1,418.67	...	7,248.05	180.80	7,067.25
...	26.40	...	...	26.40	...	...	26.40	...	26.40
...	1,547.59	62.59	1,623.89	...	...	...	1,538.89	53.88	1,465.06
148.00	1,484.54	806.85	114.14	5,184.06	896.07	2,833.61	910.95	...	3,244.56	...	3,244.56
...	6.00	...	6.00	...	...	6.00	6.00	...
...	17.61	...	17.61	...	...	17.61	...	17.61
...	46.76	2.17	46.76	...	...	46.76	...	46.76
...	70.00	...	70.00	...	...	70.00	...	70.00
...	4.00	...	4.00	...	...	4.00	...	4.00
...	757.52	...	328.58	430.94	...	757.52	...	757.52
...	57.00	...	549.27	19.16	875.06	137.31	...	...	502.27	9.76	492.51
...	24.44	...	24.44	...	...	...	24.44	...	24.44
...	8.00	...	8.00	...	...	...	8.00	...	8.00
...	631.73	10.11	260.04	371.69	...	...	631.73	1.46	630.27
...	28.67	...	28.67	...	...	...	28.67	...	28.67
...	8.79	...	8.79	...	...	8.79	...	8.79
...	13.86	2,965.70	...	1,907.04	1,055.70	18.86	2,962.74	26.18	2,936.61
...	88.90	...	2,044.10	441.70	1,902.20	59.90	...	...	1,962.10	...	1,962.10
129.16	488.41	8.82	804.25	...	...	...	304.23	...	804.25
465.25	1,578.34	406.87	2,012.81	42,541.06	1,482.46	23,510.58	16,544.48	1,818.91	40,066.94	596.35	39,461.61

TABLE No. 42—

Railroads.	Mileage Owned in Iowa.				
	Single track.	Second track.	Third and fourth track.	Yard tracks and sidings.	Mileage owned - all tracks.
Ames & College.....	1.98			.07	2.05
Atchison, Topeka & Santa Fe.....	19.86	2.08		21.42	43.35
Chicago, Burlington & Quincy.....	1,357.82	216.08		291.19	1,865.09
Chicago Great Western.....	422.28			111.98	574.21
Mason City & Fort Dodge.....	124.78			31.57	158.30
Wisconsin, Minnesota & Pacific.....	23.50			3.56	27.06
Chicago, Milwaukee & St. Paul.....	1,793.90	23.29	11.18	371.34	2,204.71
Chicago & North-Western.....	1,551.77	341.08		478.24	2,371.09
Chicago, Iowa & Dakota.....	25.40			5.53	29.93
Chicago, St. Paul, Minneapolis & Omaha.....	74.56			31.64	106.19
Fremont, Elkhorn & Missouri Valley.....					
Chicago, Rock Island & Pacific.....	872.68	83.63		207.46	1,163.77
Colfax Northern.....	6.00			1.00	7.00
Crooked Creek.....	17.61			3.28	20.89
Davenport, Rock Island & Northwestern.....	84.51	1.06		8.65	94.22
Des Moines, Iowa Falls & Northern.....	70.00				70.00
Des Moines Union.....	4.00	3.00		12.00	19.00
Dubuque & Sioux City (Illinois Central).....	712.58	2.85	4.07	173.26	892.76
Iowa Central.....	418.07			91.83	504.40
Albia & Centerville.....	24.44			3.18	27.62
Manchester & Oneida.....	8.00				8.00
Minneapolis & St. Louis.....	213.04			30.75	243.79
Muscatine North & South.....	23.67			2.96	31.62
Newton & Northwestern.....					
Tabor & Northern.....	8.79			1.00	9.79
Union Pacific.....	2.46	1.68		33.41	37.55
Wabash.....	203.40			31.80	235.20
Willmar & Sioux Falls.....	75.70			10.80	86.50
Total.....	8,184.19	678.16	15.25	1,049.21	10,726.81

* Including third and fourth tracks.

MILEAGE—IOWA.

Rail-.		Mileage Operated by Companies Making Reports.							
Miles of iron.	Miles of steel.	Lines Represented by Capital Stock.		Lines of proprietary companies.	Lines operated under lease.	Lines operated under contract.	New lines built during year.	Total mileage, excluding trackage rights.	Line operated under trackage rights.
		Main lines.	Branches and spurs.						
.....	2.05	1.94	.....	.....	.....	.....	.....	1.98	.....
5.00	38.37	19.48	.....	.....	.....	.....	.....	19.88	.....
78.01	1,787.33	278.82	1,079.00	.....	.....	.....	+ 108.76	1,857.82	68.16
2.76	570.48	890.80	71.43	.....	.....	.....	.....	439.28	3.13
1.19	157.11	123.83	2.90	.....	.....	.....	.....	126.73	.....
.....	27.06	23.50	.....	.....	.....	.....	26.78	23.50	.....
85.18	2,119.53	1,798.90	.....	.....	.....	.....	.....	1,798.90	42.99
43.76	2,325.31	353.12	1,198.65	.....	.....	.....	\$ 4.82	1,551.77	8.07
.....	29.98	26.40	.....	.....	.....	.....	.....	26.40	.....
24.82	81.67	74.55	.....	.....	.....	.....	.....	74.55	27.50
.....	1,163.77	512.76	859.92	.....	997.46	306.35	.....	2,178.49	13.44
.....	7.00	6.00	.....	.....	.....	.....	.....	6.00	.....
.19	20.70	17.61	.....	.....	.....	.....	.....	17.61	.....
.....	44.22	34.51	.....	.....	.....	.....	.....	34.51	.73
.....	70.00	70.00	.....	.....	.....	.....	.....	70.00	.....
.....	18.00	4.00	.....	.....	.....	.....	.....	4.00	.....
5.22	892.04	323.58	866.00	.....	.....	.....	.....	712.58	.....
47.26	457.14	285.86	127.21	.....	.....	87.00	.....	450.07	4.00
8.18	24.44	24.44	.....	.....	.....	.....	.....	24.44	.....
.....	8.00	8.00	.....	.....	.....	.....	.....	8.00	.....
8.93	284.81	133.08	74.98	.....	.....	.....	.....	218.04	.....
.....	81.62	23.67	.....	.....	.....	.....	.....	23.67	.....
.....	.....	21.00	.....	.....	.....	.....	.....	21.00	.....
1.00	8.79	8.79	.....	.....	.....	.....	.....	8.79	.....
5.85	32.15	2.46	.....	.....	.....	.....	.....	2.46	.....
.....	235.20	208.40	.....	.....	.....	.....	.....	208.40	5.50
10.80	76.70	76.70	.....	.....	.....	.....	.....	76.70	2.54
323.44	10,468.37	4,855.10	3,800.09	.....	997.46	343.35	140.86	9,496.00	171.06

† Added during year.

‡ Including branches and spurs.

§ Including line added during year.

TABLE No. 43—EMPLOYES AND

Railroads.	General Officers.			Other Officers.		
	Number.	Total yearly compensation.	Averaged daily compensation.	Number.	Total yearly compensation.	Averaged daily compensation.
Ames & College.....	4	\$ 880.00	\$.25	2	\$ 3,000.00	\$ 5.00
Atchison, Topeka & Santa Fe.....	14	81,900.20	6.24	2	6,000.00	7.78
Chicago, Burlington & Quincy.....	1	3,000.00	8.22	1	3,000.00	8.22
Chicago Great Western.....	8	69,780.19	23.10	15	58,108.39	10.16
Mason City & Fort Dodge.....	7	15,710.68	10.04	7	15,710.68	10.04
Wisconsin, Minnesota & Pacific.....	4	1,500.00	4.75	1	1,500.00	4.75
Chicago, Milwaukee & St. Paul*.....	2	2,839.28	7.17	2	2,839.28	7.17
Chicago & North-Western.....	1	2,400.00	6.58	1	2,400.00	6.58
Chicago, Iowa & Dakota.....	3	2,554.44	2.72	1	1,200.00	3.29
Chicago, St. Paul, Minneapolis & Omaha.....	2	2,725.19	3.78	1	1,200.00	3.29
Fremont, Elkhorn & Missouri Valley†.....	2	3,200.00	4.98	1	1,200.00	3.29
Chicago, Rock Island & Pacific.....	12	83,194.98	7.97	16	5,987.47	94
Colfax Northern.....	8	31,605.12	10.82	17	25,355.90	4.09
Crooked Creek.....	3	1,287.40	3.47	1	2,700.00	7.40
Davenport, Rock Island & Northwestern.....	9	8,492.51	2.85	1	3,411.10	6.99
Des Moines, Iowa Falls & Northern.....	5	4,100.84	5.61	2	5,093.96	6.32
Des Moines Union.....	2	2,700.00	4.31	1	2,700.00	7.40
Dubuque & Sioux City (Illinois Central).....	1	5,824.19	16.30	1	3,411.10	6.99
Iowa Central.....	1	5,824.19	16.30	2	5,093.96	6.32
Albia & Centerville.....	1	5,824.19	16.30	2	5,093.96	6.32
Manchester & Oneida.....	1	5,824.19	16.30	2	5,093.96	6.32
Minneapolis & St. Louis.....	1	5,824.19	16.30	2	5,093.96	6.32
Muscatine North & South.....	1	5,824.19	16.30	2	5,093.96	6.32
Newton & Northwestern.....	1	5,824.19	16.30	2	5,093.96	6.32
Tabor & Northern.....	1	5,824.19	16.30	2	5,093.96	6.32
Union Pacific.....	1	5,824.19	16.30	2	5,093.96	6.32
Wabash.....	1	5,824.19	16.30	2	5,093.96	6.32
Willmar & Sioux Falls.....	1	5,824.19	16.30	2	5,093.96	6.32
Total.....	78	\$ 199,610.04	\$ 5.94	67	\$ 132,981.68	\$ 4.64

* Taken from report for 1902.

† For period from July 1, 1903, to February 16, 1903.

SALARIES—IOWA.

General Office Clerks.			Station Agents.			Other Station Men.			Engine Men.		
Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
52	\$ 45,816.58	\$ 2.76	3	\$ 2,535.00	\$ 2.34	14	\$ 7,508.40	\$ 1.62	2	\$ 1,124.50	\$ 1.54
			210	127,788.34	1.83	515	225,481.06	1.47	38	47,295.48	3.96
			87	67,008.05	2.11	138	82,108.10	1.68	281	285,582.94	4.19
			14	10,782.10	2.11	4	2,879.80	1.68	110	172,243.51	4.29
			8	2,310.45	2.11				5	7,829.25	4.29
99	72,808.05	2.85	284	146,575.07	1.65	975	448,528.88	1.47	2	3,181.70	4.29
31	29,065.36	3.10	286	155,199.29	2.01	406	258,128.88	1.58	425	459,015.08	3.45
			4	2,802.13	1.84	2	489.80	1.79	416	502,715.25	3.75
			12	9,181.62	2.45	65	86,879.05	1.87	1	1,186.19	3.79
									18	24,707.83	4.89
14	32,968.64	7.89	452	210,175.09	1.62	592	234,901.57	1.88	3	1,645.65	2.77
1	363.57	1.00	1	705.00	1.93				320	842,049.65	3.77
			2	1,113.96	1.78				1	890.00	2.41
2	1,673.71	2.89	2	1,838.04	1.59	8	2,477.20	1.11	1	960.00	3.04
										870.54	3.01
4	1,798.00	1.23				50	25,951.88	1.82	7	5,289.60	2.90
40	28,812.87	1.91	120	80,484.96	1.76	177	84,885.65	1.80	107	173,061.50	3.70
81	40,148.32	1.27	77	88,676.00	1.88	50	22,064.04	1.06	83	97,916.28	3.74
			2	1,520.00	1.81	2	210.00	.30			
95	12,470.66	.88	29	17,725.47	1.65	12	2,638.58	.49	2	748.78	2.05
1	412.00	1.13	4	2,920.00	2.00	8	1,320.00	1.40	15	19,738.90	3.78
									2	1,981.50	3.16
			1	818.46	2.60						
9	10,224.90	2.41	3	4,900.00	4.38	113	79,251.19	2.02	1	605.76	1.89
11	8,938.76	2.57	12	8,482.23	2.19	87	20,873.85	1.76	17	22,696.62	2.22
6	5,202.49	1.61	12	6,998.26	1.55	6	772.88	.74	5	6,156.08	4.00
446	\$ 2,297,703.41	\$ 2.00	1,620	\$ 899,054.49	\$ 1.79	3,167	\$ 1,511,269.43	\$ 1.55	1,865	\$ 2,178,864.02	\$ 3.81

TABLE No. 44.—EMPLOYEES AND

Railroads.	Firemen.			Conductors.		
	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
Ames & College	25	19,876.92	\$ 2.37	26	1,040.50	\$ 1.42
Atchison, Topeka & Santa Fe	236	174,391.73	\$ 2.51	161	85,977.44	\$ 4.01
Chicago, Burlington & Quincy	110	101,981.00	\$ 2.54	63	169,985.83	\$ 2.68
Chicago Great Western	5	4,655.50	\$ 2.54	5	30,022.00	\$ 3.40
Mason City & Fort Dodge	2	1,852.50	\$ 2.54	2	6,351.00	\$ 3.17
Wisconsin, Minnesota & Pacific	428	805,551.25	\$ 2.28	270	2,540.25	\$ 4.68
Chicago, Milwaukee & St. Paul*	437	860,342.38	\$ 2.28	297	290,424.83	\$ 3.81
Chicago & North-Western	8	1,182.85	\$ 1.48	1	312,649.32	\$ 3.57
Chicago, Iowa & Dakota	18	15,185.78	\$ 2.68	14	1,027.25	\$ 2.28
Chicago, St. Paul, Minneapolis & Omaha	8	993.31	\$ 1.68	1	15,150.44	\$ 3.45
Fremont, Elkhorn & Missouri Valley†	386	214,236.16	\$ 2.51	220	1,006.73	\$ 3.39
Chicago, Rock Island & Pacific	1	650.00	\$ 1.78	1	263,749.13	\$ 3.16
Colfax Northern	1	600.00	\$ 1.93	1	627.60	\$ 1.72
Crooked Creek	1	23.64	\$ 1.86	1	600.00	\$ 1.98
Davenport, Rock Island & Northwestern	7	3,233.32	\$ 1.80	1	818.78	\$ 3.51
Des Moines, Iowa Falls & Northern	169	102,416.82	\$ 2.18	91		
Dubuque & Sioux City (Illinois Central)	86	53,392.66	\$ 2.17	50	95,018.48	\$ 3.36
Iowa Central	1	962.00	\$ 2.66	1	59,075.03	\$ 3.14
Albia & Centerville	15	11,997.17	\$ 2.22	11	665.92	\$ 1.82
Manchester & Oneida	2	1,252.00	\$ 2.00	1	12,006.28	\$ 3.44
Minneapolis & St. Louis	1	522.45	\$ 1.68	1	900.00	\$ 2.87
Muscatine North & South	1			1		
Newton & Northwestern	17	18,069.44	\$ 2.46	10	572.55	\$ 1.80
Tabor & Northern	6	8,814.36	\$ 2.84	8		
Union Pacific					12,683.96	\$ 3.98
Wabash					3,874.71	\$ 3.44
Willmar & Sioux Falls						
Total	2,016	\$ 1,898,457.23	\$ 2.20	1,237	\$ 1,356,781.58	\$ 3.56

* Taken from report from 1902.

† For period from July 1, 1902, to February 16, 1903.

SALARIES—IOWA—CONTINUED.

Other Trainmen.			Machinists.			Carpenters.			Other Shopmen.		
Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
32	\$ 19,476.48	\$ 2.36	55	\$ 51,550.80	\$ 3.02				431	\$ 226,911.60	\$ 1.68
883	219,516.60	2.29	278	203,062.01	2.63	382	218,719.68	2.82	882	496,682.24	2.00
152	142,022.80	2.56	45	52,560.00	2.20	108	96,065.10	2.58	162	149,698.90	2.58
8	7,475.20	2.58	5	5,840.00	3.20	7	6,591.90	2.58	17	15,698.65	2.58
2	1,868.50	2.58	2	2,896.00	3.20	2	1,888.40	2.58			
545	323,631.43	1.90	105	78,758.97	2.40	259	152,404.43	1.88	614	345,929.43	1.80
621	423,715.94	2.09	388	212,887.98	2.84	355	212,873.86	2.12	1,150	596,131.90	1.82
2	1,558.01	2.49	1	819.64	2.62		621.23	1.98	2	690.35	1.10
29	21,114.27	2.83	81	58,749.47	2.82	50	35,877.15	1.94	24	16,911.63	2.25
2	1,875.83	3.22	90	41,129.55	2.16	92	82,062.51	1.69	185	63,296.16	1.89
977	317,823.17	2.84	16	16,484.82	2.88	285	177,206.45	2.22	1,123	630,525.27	1.77
2	1,080.00	1.48									
1	98.12	1.86	1	785.94	2.29				1	490.00	1.53
3	2,088.30	2.08	1	599.89	2.75	8	1,850.83	2.13	6	3,067.32	1.56
			25	17,812.50	2.85	4	2,668.00	2.30	48	18,532.80	1.43
194	115,969.94	2.12	178	121,116.16	2.23	186	81,628.07	2.46	140	85,626.90	2.22
112	72,884.44	1.94	165	104,649.00	2.25	92	56,796.88	2.19	210	94,713.60	1.54
1	855.65	2.84	1	580.00	1.56				1	518.00	1.40
19	14,271.12	2.09	7	2,951.74	2.84	10	6,842.48	2.35	17	8,113.32	1.62
3	1,878.00	2.00	1	1,000.00	2.74				1	540.00	1.48
27	27,983.86	2.94	23	22,129.88	3.06	8	7,845.42	2.79	130	91,416.07	2.18
27	19,571.02	2.34	34	21,441.11	2.04	13	9,812.03	2.41	96	19,830.26	1.78
16	4,562.75	2.12	7	4,756.88	3.26	4	2,571.07	2.41	42	21,553.16	1.89
2,308	\$ 1,745,157.77	\$ 2.01	1,459	\$ 1,021,859.79	\$ 2.22	1,714	\$ 1,098,814.49	\$ 2.08	5,225	\$ 2,885,552.56	\$ 1.75

TABLE No. 45—EMPLOYES AND

Railroads.	Section Foremen.			Other Trackmen.		
	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
Ames & College	1	\$ 480.00	\$ 1.31			
Atchison, Topeka & Santa Fe	6	3,900.00	1.80	86	\$ 32,401.56	\$ 1.45
Chicago, Burlington & Quincy	275	150,384.78	1.82	2,208	892,472.66	1.43
Chicago Great Western	85	46,547.00	1.50	810	452,344.50	1.53
Mason City & Fort Dodge	16	8,780.00	1.50	54	80,156.80	1.53
Wisconsin, Minnesota & Pacific	2	1,095.00	1.50	6	8,390.10	1.53
Chicago, Milwaukee & St. Paul *	278	154,586.85	1.77	1,011	398,388.41	1.53
Chicago & North-Western	806	168,980.84	1.78	2,058	807,282.65	1.57
Chicago, Iowa & Dakota	8	1,550.00	1.65	19	5,915.80	1.53
Chicago, St. Paul, Minneapolis & Omaha	12	6,675.00	1.78	108	38,804.88	1.74
Fremont, Elkhorn & Missouri Valley †	1	302.86	1.53	1	435.62	1.10
Chicago, Rock Island & Pacific	467	239,022.68	1.82	3,286	976,696.04	1.44
Colfax Northern	1	555.00	1.62	6	2,850.50	1.50
Crooked Creek	8	1,440.00	1.53	6	1,939.17	1.65
Davenport, Rock Island & Northwestern	8	1,671.87	1.70	22	10,859.41	1.53
Des Moines, Iowa Falls & Northern	2	1,642.50	2.25	39	16,707.60	1.53
Des Moines Union	116	64,827.93	1.58	1,088	848,099.40	1.37
Dubuque & Sioux City (Illinois Central)	88	46,027.20	1.49	496	136,289.72	1.42
Iowa Central	4	2,040.00	1.40	17	5,690.46	1.51
Albia & Centerville	1	540.00	1.50	4	1,367.76	2.37
Manchester & Oneida	41	20,010.70	1.45	87	34,827.46	1.50
Minneapolis & St. Louis	8	1,608.00	1.71	12	5,684.00	1.50
Muscatine North & South	1	453.75	1.58	5	1,718.57	1.34
Newton & Northwestern	4	1,428.17	2.47	35	10,371.20	1.46
Tabor & Northern	11	6,508.65	1.89	61	24,881.41	1.30
Union Pacific	12	6,107.80	1.41	107	38,894.68	1.62
Wabash						
Willmar & Sioux Falls						
Total	1,786	\$ 986,604.51	\$ 1.72	11,623	\$ 4,287,898.60	\$ 1.17

* Taken from report for 1902.

† For period from July 1, 1902, to February 16, 1903.

SALARIES—IOWA—CONTINUED.

Switchmen, Flagmen and Watchmen.			Telegraph Operators and Dispatchers.			Employees Account of Floating Equipment.			All Other Employees and Laborers.		
Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
20	\$ 13,467.74	\$ 3.10	11	\$ 707.99	\$ 2.15				27	\$ 13,974.24	\$ 1.95
188	142,052.58	2.59	109	76,450.90	2.14				837	482,174.11	2.02
45	40,794.00	2.48	52	37,408.02	1.99				310	284,006.50	2.51
3	2,715.80	2.48	2	1,452.70	1.99				4	3,664.80	2.51
			2	1,452.70	1.99				2	1,095.00	1.50
477	812,417.14	2.10	800	200,479.71	2.14				1,808	1,121,821.21	1.98
308	232,984.41	2.42	185	158,102.74	2.14				550	810,843.49	1.92
				12.55	2.09				2	1,047.86	1.67
20	19,154.01	3.06	12	7,237.75	1.94				97	57,274.15	1.89
3	984.28	1.66	1	878.57	1.91				1	680.92	3.19
90	32,968.64	1.31	222	86,542.68	1.64				406	346,170.74	1.86
1	300.00	.82									
1	496.56	1.59	2	1,857.09	2.18				1	337.93	1.34
									2	964.24	2.06
45	23,810.00	1.85	2	1,200.00	1.64				26	9,490.00	1.46
87	66,899.42	2.17	86	52,141.12	1.81				580	801,495.41	1.70
53	22,634.04	2.12	40	22,787.84	1.50				201	96,069.18	1.70
			1	420.00	1.15				1	300.00	.82
10	8,777.91	2.19	7	3,783.80	1.19				11	8,488.61	1.67
3	1,642.50	1.50	1	1,000.00	2.74				1	1,000.00	2.74
21	8,997.55	2.02	2	1,547.98	1.81				1	496.25	3.35
22	15,846.43	2.26	11	7,295.71	2.11				87	57,424.22	1.71
									34	20,957.80	1.98
									4	15,679.91	2.12
1,377	\$ 948,792.81	\$ 2.25	1,048	\$ 662,209.85	\$ 1.97				4,968	\$ 8,185,355.93	\$ 2.02

TABLE No. 46—EMPLOYES AND SALARIES—

Railroads.	Total, Including General Officers.			Total, Excluding General Officers.		
	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
Ames & College	9	\$ 3,005.00	\$.91	5	\$ 2,645.00	\$ 1.44
Atchison, Topeka & Santa Fe	774	479,188.65	2.07	774	479,188.65	2.07
Chicago, Burlington & Quincy	6,859	3,967,850.78	1.99	6,845	3,905,450.59	1.97
Chicago Great Western	2,274	1,810,646.14	2.18	2,274	1,810,646.14	2.18
Mason City & Fort Dodge	159	117,332.60	1.96	159	117,332.60	1.96
Wisconsin, Minnesota & Pacific	27	22,925.60	2.33	27	22,925.60	2.33
Chicago, Milwaukee & St. Paul	7,901	4,928,188.68	1.99	7,893	4,886,408.44	1.97
Chicago & North-Western	7,798	4,785,523.89	2.07	7,798	4,785,523.89	2.07
Chicago, Iowa & Dakota	45	19,903.69	1.87	41	19,903.69	1.87
Chicago, St. Paul, Minneapolis & Omaha	567	382,916.48	2.16	567	382,916.48	2.16
Fremont, Elkhorn & Missouri Valley*	385	147,015.82	1.96	385	147,015.82	1.96
Chicago, Rock Island & Pacific	8,516	4,121,090.17	1.87	8,516	4,121,090.17	1.87
Colfax Northern	17	11,621.57	1.98	16	9,221.57	1.67
Crooked Creek	21	10,884.55	1.74	18	8,390.12	1.57
Davenport, Rock Island & Northwestern	57	32,936.35	1.78	55	30,241.16	1.70
Des Moines, Iowa Falls & Northern						
Des Moines Union	261	130,685.70	1.82	259	127,685.70	1.72
Dubuque & Sioux City (Illinois Central)	3,376	1,832,079.09	1.90	3,364	1,798,579.18	1.87
Iowa Central	1,884	1,027,518.28	1.90	1,876	995,908.11	1.85
Albia & Centerville	27	9,920.40	1.85	27	9,920.40	1.85
Manchester & Oneida	15	7,500.46	1.92	12	6,233.06	1.57
Minneapolis & St. Louis	410	198,487.18	1.98	401	189,994.62	1.93
Muscatine North & South	48	27,189.84	2.05	38	23,089.00	1.70
Newton & Northwestern						
Tabor & Northern	18	7,882.79		11	5,182.79	
Union Pacific	463	325,272.89	2.18	468	325,272.89	2.18
Wabash	855	40,573.17	2.16	854	285,254.98	2.12
Willmar & Sioux Falls	237	120,707.54	1.92	237	120,707.54	1.92
Total	42,484	\$24,688,563.17	\$ 1.83	42,256	\$24,488,953.13	\$ 1.82

* For period from July 1, 1902, to February 16, 1903.

† Taken from Report for 1902.

IOWA—CONTINUED—AND ENTIRE LINE.

Distribution.				Entire Line					
General administration.	Maintenance of way and structure.	Maintenance of equipment.	Conducting transportation.	Total including General Officers.			Total excluding General Officers.		
				Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
\$ 880.00	\$ 490.00	\$ 278,462.40	\$ 2,165.00	9	\$ 8,005.00	\$.91	5	\$ 2,645.00	\$ 1.44
12,194.24	37,549.56	150,985.45	150,985.45	24,729	15,289,198.96	2.12	24,662	14,885,045.12	2.06
7,716.78	1,417,811.96	880,458.95	1,581,878.10	57,496	23,289,250.89	2.08	87,817	22,541,611.05	1.97
6,000.00	782,898.06	298,224.00	728,524.08	4,904	4,119,141.90	2.22	4,961	4,059,556.80	1.88
3,000.00	42,590.90	23,180.55	48,621.15	150	117,882.60	1.06	150	117,882.60	1.06
	5,550.10	4,219.40	18,156.10						
186,691.63	1,80,607.50	782,613.51	2,696,275.99	27,682	17,297,654.62	1.99	27,668	17,023,155.00	1.97
350.00	1,451,851.58	492,818.17	2,791,519.19	85,954	20,777,284.81	2.12	85,929	20,559,801.74	2.09
	9,534.68	819.64	9,549.87	45	19,908.69	1.87	41	19,808.69	1.87
				6,548	4,551,314.76	2.21	6,516	4,409,884.89	2.15
	738.48	123,465.14	23,812.20	2,384	1,846,880.17	2.20	2,908	1,332,218.68	2.17
	1,565,428.28	672,530.29	2,093,096.60	25,149	18,296,806.99	1.98	25,123	18,048,081.19	1.95
2,400.00	8,406.50	800.00	5,516.07	17	11,621.67	1.08	16	9,221,571.67	1.67
	8,409.06		7,475.48	21	10,894.56	1.74	18	8,330.12	1.57
3,534.73	17,474.89	1,926.96	10,029.77	97	57,577.08	1.83	96	54,851.84	1.79
4,998.00	24,716.00	17,753.58	88,418.12	261	180,895.70	1.82	259	127,635.70	1.79
10,500.03	557,729.76	241,282.20	1,022,597.05	8,596	1,935,445.51	1.91	8,580	1,900,445.55	1.88
72,944.44	273,877.90	239,967.72	442,828.77	2,185	1,250,027.88	1.94	2,177	1,207,547.88	1.88
	7,670.40	2,250.00	2,250.00	27	9,920.40	1.86	27	9,920.40	1.85
1,267.40	1,407.76	1,065.48	8,789.90		7,500.46			6,283.06	
26,990.64	61,180.64	19,508.67	90,872.18	1,728	1,128,648.40	1.94	1,719	1,088,181.60	1.87
4,512.81	8,243.00	1,000.00	13,484.00	43	27,189.84	2.06	58	23,089.00	1.70
2,700.00	2,666.57		2,514.22	18	7,882.79		11	5,182.79	
2,603.88	18,288.62	186,608.56	172,776.83						
14,846.27	42,598.80	54,692.80	128,896.80	11,844	8,019,805.81	2.16	11,809	7,841,832.71	2.12
10,296.35	43,568.55	26,109.04	41,728.60	1,068	412,807.59	1.79	1,069	408,971.69	1.81
\$455,789.28	\$7,441,788.41	\$4,281,467.06	\$12,125,661.02	186,061	\$118,004,811.88	\$ 1.94	185,563	\$110,590,326.08	\$ 1.89

TABLE No. 47—BRIDGES, TRESTLES, HIGHWAY

Railroads.	Bridges.									
	Stone.		Steel or Iron.		Wooden.		Comb'n.		Total number.	Total aggregate length.
	No.	Aggregate length.	Number.	Aggregate length.	Number.	Aggregate length.	Number.	Aggregate length.		
Ames & College.....					2	370			2	370
Atchison, Topeka & Santa Fe.....	9	684	7	1,325					16	1,959
Chicago, Burlington & Quincy.....			186	20,203	23	3,101	1	378	210	23,682
Chicago Great Western.....			31	4,554			1	360	32	4,914
Ma-on City & Fort Dodge.....			7	1,204					7	1,204
Wisconsin, Minnesota & Pacific.....										
Chicago, Milwaukee & St. Paul.....			277	24,072	38	4,330			315	28,402
Chicago & North-Western.....			403	27,534	96	5,330	3	247	502	33,111
Chicago, Iowa & Dakota.....			5	341	20	649	1	156	26	1,146
Chicago, St. P., Minneapolis & O.....	1	6	1	180	1	60			3	246
Fremont, Elkhorn & Mo. Valley.....										
Chicago, Rock Island & Pacific.....	15	298	500	46,628	31	1,160	80	5,336	576	53,422
Colfax Northern.....					11	356			11	356
Crooked Creek.....					4	356			4	356
Davenport, Rock Island & N. W.....			11	3,987	1	82			12	4,069
Des Moines, Iowa Falls & Northern.....										
Des Moines Union.....				407						407
Dubuque & Sioux City (Ill. Cent.).....	86	300	77	12,758			1	330	114	13,388
Iowa Central.....			27	6,556					27	6,556
Albia & Centerville.....			2	350					2	350
Manchester & Oneida.....					1	60			1	60
Minneapolis & St. Louis.....			9	1,674					9	1,674
Muscatine North & South.....			1	900					1	900
Newton & Northwestern.....										
Tabor & Northern.....			1	128	12	1,056			13	1,184
Union Pacific.....			3	1,088					3	1,088
Wabash.....			3	715	21	1,807			24	2,522
Willmar & Sioux Falls.....			1	36	1	100			2	136
Total.....	61	1,288	1,558	154,440	262	19,26	87	6,807	1,913	181,746

* For period from July 1, 1902 to February 16, 1903.

RAILWAY AND FARM CROSSINGS, CATTLE GUARDS.

Trestles.		Highway Crossings.					Farm Crossings.			Number of cattle guards.	Overhead Railroad Crossings.		
Number.	Aggregate length ft.	Overhead.			At grade.	Below grade.	At grade.	Overhead.	Below grade.		Bridges.	Conduits.	Trestles.
		Bridges.	Conduits.	Trestles.									
6	570	1			9	2	9		3	14	2		
1,241	112,040	88		17	1,618	66	1,907	22	94	2,627	4		3
517	46,997	1		7	586	16				852	2		16
100	6,717												
2,031	153,233	1		45	2,110	57	2,182	8	212	8,285		4	11
2,325	154,768	14		17	1,668	63	2,077	3	168	2,805	12		4
					81	1	25			10			
91	7,434	1			104	1	68		5	134			
809	62,925	10		35	2,806	62	2,879	8	86	8,968	6		14
1	300				18		25			26			
13	630				51	1	120			35	1		
64	5,366												
		1			24								
797	66,628	1		6	801	19	800		132	1,220	6		1
441	35,688			5	544	16	528		19	800			3
14	2,083					2							
					5		11		4	15			
141	19,723	1			275	7	287		7	411	3		
28	5,197				22		19		7	49			
19	1,677				5		5		1	12			
		1			1	1							
8	547				230	9	223		16	416	1		
427	32,969	1											
101	15,026			2									
9,264	729,817	71		134	10,888	326	11,250	86	749	16,079	41		50

TABLE No. 48—STATIONS—

Railroads.	Stations.			
	On Road Owned.		On Road Operated.	
	Entire line.	Iowa.	Entire line.	Iowa.
Ames & College.....	2	2	2	2
Atchison, Topeka & Santa Fe.....	725	6	725	6
Chicago, Burlington & Quincy.....	1,214	263	1,214	263
Chicago Great Western.....	174	84	193	4
Mason City & Fort Dodge.....				
Wisconsin, Minnesota & Pacific.....	54	3	54	3
Chicago, Milwaukee & St. Paul.....	1,018	283	1,018	283
Chicago & North-Western.....	1,064	254	1,073	254
Chicago, Iowa & Dakota.....	7	7	7	7
Chicago, St. Paul, Minneapolis & Omaha.....	331	16	333	12
Fremont, Elkhorn & Missouri Valley.....				
Chicago, Rock Island & Pacific.....	471	155	751	349
Colfax Northern.....	3	3	3	3
Crooked Creek.....	5	5	5	5
Davenport, Rock Island & Northwestern.....	13	9	15	9
Des Moines, Iowa Falls & Northern.....	10	10	15	13
Des Moines Union.....	2	2	2	2
Dubuque & Sioux City (Illinois Central).....	125	118	125	118
Iowa Central.....	96	76	104	80
Albia & Centerville.....	4	4	4	4
Manchester & Oneida.....	2	2	2	2
Minneapolis & St. Louis.....	109	34	113	34
Muscatine North & South.....	5	5	5	5
Newton & Northwestern.....	5	5	5	5
Tabor & Northern.....	2	2	2	2
Union Pacific.....	662	8	662	8
Wabash.....	639	55	508	37
Willmar & Sioux Falls.....	52	16	72	16
Total.....	6,839	1,402	7,011	1,613

RENEWALS OF RAILS AND TIES.

Number of telegraph stations in Iowa.	New Rails Laid During Year in Iowa.						New Ties Laid During Year in Iowa.	
	Iron.			Steel.			Number.	Average price per tie at distributing point.
	Tons.	Weight per yard—pounds.	Average price per ton at distributing point.	Tons.	Weight per yard—pounds.	Average price per ton at distributing point.		
4							8,562	.50
268				5,812	75	28.06	395,438	.53
3							29,815	.64
241				40,900	86	27.99	1,230,049	.44
250				9,984	85	28.06	267,914	.45
5							4,985	.38
19				7,571	80	29.20	14,877	.58
321				2,854	80	28.15	496,206	.57
2							1,500	.65
8							5,112	.63
13							284	.50
2				560	75	30.00	12,499	.60
113				8,546	75	28.00	101,981	.38
73				425	80	29.04	185,485	.48
8							7,878	.49
2								
81				8	70	25.00	23,885	.51
							110	.60
2							600	.50
1							1,137	.56
29							83,226	.50
16							8,797	.51
1,872				73,455			2,823,621	

TABLE No. 49—DESCRIPTION OF

Railroads.	Locomotives.					Cars in Passenger Service.						
	Passenger.	Freight.	Switching.	Leased.	Total.	First-class passenger cars.	Second-class.	Combination.	Emigrant.	Dining.	Parlor.	Sleeping.
Ames & College.....	2				2	3						
Atchison, Topeka & Santa Fe.....	160	782	130		1,062	341	52	110		23		7
Chicago, Burlington & Quincy.....	285	747	240		1,272	585		138		19		
Chicago, Great Western.....	53	175	26		254	47	18	12		3		
Mason City & Fort Dodge.....	7	21			28	1	6					
Wisconsin, Minnesota & Pacific.....	2	7			9	5		3				
Chicago, Milwaukee & St. Paul.....	232	608	154		989	248	225			15	19	72
Chicago & North-Western.....	252	754	230		1,236	613	48	151		15	32	
Chicago, Iowa & Dakota.....		2			2		1	2				
Chicago, St. Paul, Minneapolis & Omaha.....	52	196	45		293	79	30	50	10	1	17	
Fremont, Elkhorn & Missouri Valley.....												
Chicago, Rock Island & Pacific.....	225	547	157		929	208	64	72	11	2	17	
Colfax Northern.....		1			1			1				
Orooked Creek.....		2			2							
Davenport, Rock Island & Northwestern.....		5	3		8							
Des Moines, Iowa Falls & Northern.....	8	4			12	3		4				
Des Moines Union.....			4		4							
Dubuque & Sioux City (Illinois Central) ..	17	30	8		55	28						
Iowa Central.....	15	65	8		88	14	14	6				
Albia & Centerville.....												
Manchester & Onondaga.....	1				1			1				
Minneapolis & St. Louis.....	26	40	13		79	24	17	8				
Muscatine North & South.....					3		1	1				
Newton & Northwestern.....		2			2							
Tabor & Northern.....		1			1		1					
Union Pacific.....	124	336	72		532	100		46		18		
Wabash.....	132	280	96		488	103	48	63		13	57	
Willmar & Sioux Falls.....	7	7	2		16	8		4				
Total.....	1,595	4,567	1,188		7,353	2,520	525	674	21	108	156	72

EQUIPMENT—ENTIRE LINE.

Cars in Passenger Service.					Cars in Freight Service.									
Baggage, express, postal.	Other cars.	Total.	Equipped With			Box.	Flat.	Coal.	Tank.	Refrigerator.	Other.	Total.	Equipped With	
			Train brake.	Auto-matic coupler.									Train brake.	Automatic couplers.
130		3	3	3			1					1	1	1
259	4	622	622	622	14,654	1,428	8,717	7,101	985	4,048		31,868	31,868	31,868
31	7	1,012	1,006	1,005	25,870	2,777	6,694	9,109		640	45	45,185	30,848	48,983
6		118	118	118	5,155	374	381	265		109	434	6,708	5,065	6,708
		15	15	15	337	711	305	155				1,908	1,908	1,908
	1	9	9	9	208	98		10				314	139	316
347		926	921	926	23,128	4,989	8,089	1,845		1,584	1,290	40,308	33,061	40,061
286		1,097	1,097	1,097	26,877	4,538	4,075	6,894		1,188	4,552	50,124	42,798	50,124
		8	8	8	2							2	2	2
54		241	241	241	8,036	1,437	398	1,136		157	156	11,399	9,836	11,399
100		624	611	624	18,949	1,734	3,536	1,860		347	57	20,583	17,724	20,525
		1	1	1	1							1	1	1
					26	35		35			1	37	15	37
		7	7	7	10	30		70				125	125	125
								40				80	80	80
17		45	45	45	137	24	24	14				199	199	199
11		45	45	45	1,992		259	874				3,125	3,125	3,125
		1	1	1										
15	1	65	65	65	2,512	317	107	31		4	26	2,797	1,481	2,797
		2	2	2		2						2		
								16				16		
119		345	345	345	8,081	347	1,980	2,444		371		13,188	13,188	13,188
125		409	409	409	9,390	371	454	4,611		100	100	16,096	13,455	16,066
3		15	14	14	706	155	100			50		1,071	1,068	1,068
1,516	18	5,608	5,578	5,597	152,061	19,701	24,904	38,058	985	8,526	6,651	250,996	205,792	249,510

TABLE No. 50—DESCRIPTION OF EQUIPMENT

Railroads.	Cars in Company's Service.						
	Gravel.	Derrick.	Caboose.	Other road cars.	Total.	Equipped with	
						Train brake.	Automatic coupler.
Ames & College.....	.....	.....	.....	.....	.....	.....	.....
Atchison, Topeka & Santa Fe.....	879	11	880	182	1,482	1,482	1,482
Chicago, Burlington & Quincy.....	200	19	590	888	1,697	781	1,641
Chicago Great Western.....	.....	1	122	494	617	71	181
Mason City & Fort Dodge.....	.....	.....	20	1	21	.....	21
Wisconsin, Minnesota & Pacific.....	.....	.....	10	.....	10	.....	10
Chicago, Milwaukee & St. Paul.....	.....	18	501	107	621	49	614
Chicago & North-Western.....	254	24	637	74	1,019	379	1,019
Chicago, Iowa & Dakota.....	.....	.....	.....	.....	.....	.....	.....
Chicago, St. Paul, Minneapolis & Omaha	154	8	148	21	326	159	326
Fremont, Elkhorn & Missouri Valley.....	.....	.....	.....	.....	.....	.....	.....
Chicago, Rock Island & Pacific.....	985	45	488	158	1,571	736	1,538
Colfax Northern.....	.....	.....	.....	.....	.....	.....	.....
Crooked Creek.....	.....	.....	.....	2	2	.....	2
Davenport, Rock Island & Northwestern.....	.....	.....	2	.....	2	.....	2
Des Moines, Iowa Falls & Northern.....	.....	.....	5	.....	5	5	5
Des Moines Union.....	.....	.....	.....	.....	.....	.....	.....
Dubuque & Sioux City (Illinois Central).....	.....	.....	7	.....	7	7	7
Iowa Central.....	52	8	87	125	217	110	217
Albia & Centerville.....	.....	.....	.....	.....	.....	.....	.....
Manchester & Oneida.....	.....	.....	.....	.....	.....	.....	.....
Minneapolis & St. Louis.....	.....	2	88	84	119	11	11
Muscatine North & South.....	.....	.....	1	.....	1	1	1
Newton & Northwestern.....	.....	.....	1	.....	1	.....	.....
Tabor & Northern.....	.....	.....	.....	.....	.....	.....	.....
Union Pacific.....	602	18	191	958	1,764	1,664	1,737
Wabash.....	831	11	252	490	1,684	851	989
Willmar & Sioux Falls.....	.....	1	7	5	13	12	12
Total.....	8,407	150	8,407	8,530	10,529	5,700	8,480

TABLE No. 51—

Railroads.	Passenger Traffic.		
	Number of passengers carried earning revenue.	Number of passengers carried one mile.	Average dis- tance car- ried
Ames & College	177,560	351,559	1.98
Atchison, Topeka & Santa Fe .....	.....	.....	.....
Chicago, Burlington & Quincy .....	.....	.....	.....
Chicago Great Western	1,265,870	39,990,556	31.10
Mason City & Fort Dodge	129,604	2,619,173	20.21
Wisconsin, Minnesota & Pacific	21,544	255,298	11.85
Chicago, Milwaukee & St. Paul .....	.....	.....	.....
Chicago & North-Western	2,756,426	137,616,020	49.925
Chicago, Iowa & Dakota	27,249	817,730	11.66
Chicago, St. Paul, Minneapolis & Omaha	213,714	11,161,460	52.23
Fremont, Elkhorn & Missouri Valley*	23,937	132,608	7.614
Chicago, Rock Island & Pacific	3,737,926	150,215,502	40.19
Colfax Northern	9,882	43,271	4.36
Crooked Creek .....	.....	.....	.....
Davenport, Rock Island & Northwestern	42,960	133,176	3.1
Des Moines, Iowa Falls & Northern .....	.....	.....	.....
Des Moines Union .....	.....	.....	.....
Dubuque & Sioux City (Illinois Central) .....	.....	.....	.....
Iowa Central	1,118,424	48,564,158	43.42
Albia & Centerville	545,512	16,250,696	29.61
Manchester & Oneida	23,115	810,336	13.42
Minneapolis & St. Louis	22,514	180,112	8.0
Muscatine North & South	243,717	8,236,350	34.00
Newton & Northwestern	11,820	173,011	14.79
Tabor & Northern	12,731	11,908	8.79
Union Pacific	187,446	347,633	2.21
Wabash	173,467	9,908,356	55.49
Willmar & Sioux Falls	50,568	1,998,877	39.50
Total	10,790,968	429,019,336	39.75

* For period from July 1, 1902, to February 16, 1903.

MILEAGE TRAFFIC—IOWA.

Passenger Traffic.

Total pas- senger revenue.	Average amount re- ceived from each pas- senger.	Average receipts per passenger per mile— cents.	Total pas- senger earnings.	Passenger earnings per mile of road.	Passenger earnings per train mile.	Highest rate of fare per mile—cents.	Lowest rate of fare per mile—cents.	Cost of carry- ing each passenger one mile—cents.	Expense of Run- ning Passenger Trains.	
									Am't.	Per train mile.
\$ 8,877.99	.05	2.5	\$ 8,877.99	\$ 4,483.78	\$.02175	8.	5.	\$ 1.806		
45,001.53			59,823.19	3,012.25						
830,888.20	.0252	2.02	944,033.10	2,042.33	.855	3.	3.			
67,635.02	.011	2.58	76,380.43	631.35	.557	3.	3.			
7,097.15	.4	2.78	9,875.65	420.24	.52125	3.	3.			
2,131,833.55			2,719,787.09	1,513.61	.98065	3.	1.	2.309		
3,186,653.07	1.15	2.281	3,853,074.65	2,482.97	.90427	4.	1.	2.281		
10,412.37	.31	3.277	12,243.51	463.77	.54305	4.	2.	3.277		
353,397.21	1.195	2.230	299,854.96	2,935.65	1.29279	2.29	2.29			
4,393.01	.1920	2.523	6,038.68	566.48	.63982	3.	2.5	2.523		
3,880,075.93	.8989	2.237	4,015,331.91	1,835.84	.98717					
2,533.55	.2373	3.056	2,442.83	407.05	.16256	3.	2.			
1,159.18			2,140.28	121.53						
2,931.00	.6834	2.204	7,775.40	220.70		3.	2.	2.204		
4,353.57			4,809.96	68.03						
1,121,632.64	1.0027	2.309	1,340,346.95	1,880.98	.85646	3.				
930,324.73	.7035	2.360	464,053.40	1,022.00	.66672			\$ 332,869.69	.59	
8,344.81	.3990	2.753	10,204.72	417.54	.39989					
5,828.65	.25	3.0	6,545.12	928.58		3.	3.	2.		
180,167.15	.7332	2.173	224,002.91	1,051.45	.9364			2.143	177,621.40	.74
5,480.06	.4551	3.109	6,111.03	213.15	.1542					
3,959.31	.311	3.538	5,091.30	579.21	.46363	4.	3.			
7,841.50	.5012	2.271	14,086.81	5,726.35	.99645					
202,449.15	1.1348	2.044	252,972.80	1,210.98	1.09207	3.	2.	2.584	255,921.19	1.10
31,615.45	1.0084	2.532	63,236.07	798.46	.62396					
\$11,824,219.15	.8942	2.249	\$14,405,879.63	\$ 1,764.39	\$1.01707					

TABLE No. 52—MILEAGE

Railroads.	Freight Traffic.			
	Number of tons carried earning revenue.	Number of tons carried one mile.	Average distance haul of one ton — miles.	Total freight revenue.
Ames & College				\$ 2,064.75
Atchison, Topeka & Santa Fe				210,859.60
Chicago, Burlington & Quincy				
Chicago Great Western	1,060,984	530,434,700	136.94	2,445,216.72
Mason City & Fort Dodge	251,937	11,043,037	44.01	231,251.90
Wisconsin, Minnesota & Pacific	68,782	905,187	15.10	22,065.17
Chicago, Milwaukee & St. Paul				8,461,457.11
Chicago & North-Western	4,908,209	1,049,731,646	214.	8,301,597.36
Chicago, Iowa & Dakota	37,620	488,018	12.97	22,563.95
Chicago, St. Paul, Minneapolis & Omaha	468,017	72,035,086	159.01	671,397.00
Fremont, Elkhorn & Missouri Valley*	841,102	8,690,549	10.7	55,053.57
Chicago, Rock Island & Pacific	5,324,976	815,370,018	152.75	8,128,940.95
Colfax Northern	207,235	1,240,500	5.95	31,949.66
Crooked Creek		38,699		20,088.23
Davenport, Rock Island & Northwestern	21,609	53,271	2.70	3,071.87
Des Moines, Iowa Falls & Northern	24,180	571,050	8.15	17,444.23
Des Moines Union				
Dubuque & Sioux City (Illinois Central)	1,699,870	301,250,527	178.32	2,090,231.26
Iowa Central	1,472,986	208,081,816	139.90	1,818,562.33
Albia & Centerville	69,986	1,524,807	21.80	29,295.72
Manchester & Oneida	18,705	149,640	8.	8,318.45
Minneapolis & St. Louis	419,117	22,723,759	54.22	324,376.05
Muscatine North & South	91,110	2,612,124	28.68	42,457.96
Newton & Northwestern				
Tabor & Northwestern	15,209	133,637	8.79	14,968.69
Union Pacific	1,848,708	8,024,793	2.25	46,273.21
Wabash	290,745	65,942,201	226.80	342,677.70
Willmar & Sioux Falls	259,188	15,984,195	61.7	399,181.06
Total	18,955,620	2,908,103,996	153.15	\$62,960,005.80

* For period from July 1, 1902 to February 16, 1903.

TRAFFIC—IOWA—CONTINUED.

Freight Traffic.

Average amount received for each ton of freight.	Average receipts per ton per mile—cents.	Total freight earnings.	Freight earnings per mile of road.	Freight earnings per train mile.	Percentage of freight from point to point.	Expense of Running and Management of Freight trains.		Average cost per ton per mile to move freight.	Average Number of Tons of Freight.		
						Amount.	Per train mile.		In train.	In each loaded car.	In each car—L.C.L.
		\$ 2,555.00	\$ 1,250.90								
		210,808.58	10,614.48	\$3.46							
\$1.472	.74	2,445,216.72	5,290.04	1.51							
.917	2.008	231,251.90	1,912.75	1.795							
.344	2.238	22,085.17	987.66	1.122							
		8,451,457.11	4,708.57	1.61111							
1.0727	.781	8,212,895.16	5,292.43	1.60941	26.28				205.71	18.04	
.59447	4.5-8	29,751.47	861.80	.63744	8.50				18.67	8.59	
1.48199	.982	671,897.00	6,575.80	2.71205							
1.6113	1.503	55,088.87	5,162.65	2.69061					178.98	18.46	
1.52503	.990	8,123,940.28	8,714.33	1.76854					176.58	12.51	
.15417	2.559	31,949.88	5,324.92	2.12659					82.8	22.50	2.00
.517		20,088.88	1,187.92								
.14215	5.271	3,071.87	87.19								
.72232	3.054	17,444.23	246.76								
1.23736	.694	2,093,098.24	2,941.52	1.19561					171.84	10.98	
.89421	.64	1,818,532.83	2,908.92	1.22761		\$1,076,964.40	1.15	.0062	191.84	16.02	
.33810	1.527	23,295.72	958.18	.89006					58.25	20.18	
.50	.625	8,375.96	1,046.99						20.00	10.00	5.00
.77306	1.427	324,876.08	1,522.61	1.85216		286,068.78	1.347	.0108	129.75	11.19	
.46638	1.626	42,487.66	1,481.95	1.074					66.	20.	2.
.91257	10.331	14,898.69	1,692.75	1.85204					167.07	11.88	
.09444	1.530	46,273.21	18,810.25	2.55582					301.86	16.28	11.69
1.17899	.52	346,637.94	1,659.35	1.58629	88.	511,842.48	2.342	.00776	166.84	10.92	
.92292	1.5	240,159.59	3,080.02	2.50672							
\$1.26171	.839	\$ 82,982,068.98	\$ 4,099.67	\$1.71859							

TABLE No. 53—MILEAGE

Railroads.	Passenger and Freight Traffic.		
	Passenger and freight revenue.	Passenger and Freight Revenue Per Mile of Road.	
		Miles.	Amount per mile.
Ames & College	\$ 10,932.74		
Atchinson, Topeka & Santa Fe	256,461.88	19.86	\$12,912.35
Chicago, Burlington & Quincy			
Chicago Great Western	5,206,084.92	422.25	7,085.80
Mason City & Fort Dodge	208,783.08	120.90	2,475.01
Wisconsin, Minnesota & Pacific	29,132.82	28.50	1,286.67
Chicago, Milwaukee & St. Paul	10,572,292.64	1,794.91	5,898.49
Chicago & North Western	11,841,255.87	1,551.80	7,806.45
Chicago, Iowa & Dakota	32,776.24	25.40	1,241.52
Chicago, St. Paul, Minneapolis & Omaha	936,064.21	102.05	9,063.43
Fremont, Elkhorn & Missouri Valley*	59,681.88	10.65	5,522.93
Chicago, Rock Island & Pacific	11,484,015.61	2,187.19	5,260.58
Colfax Northern	84,283.43	3.00	5,712.90
Crooked Creek	21,197.01	17.61	1,208.69
Davenport, Rock Island & Northwestern	6,007.87	55.28	170.53
Des Moines, Iowa Falls & Northern	21,979.80	70.70	310.88
Des Moines Union			
Dubuque & Sioux City (Illinois Central)	3,211,009.90	712.58	4,507.10
Iowa Central	1,702,107.56	454.07	5,745.56
Albia and Centerville	31,840.53	24.44	1,302.80
Manchester & Oneida	13,947.63	8.00	1,805.13
Minneapolis & St. Louis	504,543.24	214.04	2,368.80
Muscatine North & South	47,967.71	23.67	1,686.95
Newton & Northwestern			
Taber & Northern	13,623.00	8.79	2,141.97
Union Pacific	54,164.71	2.46	22,018.17
Wabash	545,123.85	208.40	2,608.51
Willmar & Sioux Falls	290,196.63	79.20	3,737.49
Total	\$44,788,224.95	8,164.75	\$ 5,493.56

* For period from July 1, 1902, to February 16, 1903.

TRAFFIC—IOWA—CONTINUED.

Passenger and Freight Traffic.								
Passenger and Freight Earnings.		Gross Earnings from Operation.		Expense.		Net earnings per mile.	Expense of Running and Management of all Trains.	
Amount.	Per mile of road.	Amount.	Per mile of road.	Amount.	Per mile of road.		Total.	Per train mile.
\$ 11,434.99		\$ 11,433.99	\$ 5,774.74	\$ 8,164.44				
270,626.72	\$18,626.72	274,708.77	18,832.26	189,353.81	\$ 9,534.43	\$ 4,297.89		
3,389,354.82	7,332.39	3,398,278.43	7,311.10	2,752,894.88	5,955.68	1,385.42		
307,582.83	2,544.10	450,835.53	3,728.99	216,594.59	1,791.52	1,937.47		
31,910.82	1,357.90	32,103.49	1,366.10	26,647.19	1,133.92	1,232.18		
11,168,244.20	6,222.18	11,191,637.82	6,235.20	8,670,855.46	4,830.80	1,404.40		
12,065,969.81	7,775.47	12,093,124.69	7,792.97	7,751,912.73	4,995.43	2,797.54	\$ 7,751,912.73	\$.8909
34,994.98	1,823.57	35,565.97	1,847.20	29,611.22	1,111.64	225.56	29,611.22	.8296
970,951.96	9,514.47	968,913.11	9,494.49	533,171.04	5,224.61	4,269.88		
61,072.55	5,729.13	61,119.19	5,733.51	18,690.18	1,753.30	3,980.21	18,690.18	.6252
12,139,272.19	5,550.17	12,200,419.00	5,578.13	8,051,976.19	3,681.43	1,896.70		
34,592.21	5,732.03	34,422.80	5,737.13	18,303.49	5,050.53	2,686.55		
22,179.09	1,259.47	24,200.84	1,374.26	23,109.90	1,512.13	61.95		
10,847.27	307.89	96,610.83	1,039.19	29,563.16	839.14	300.04		
22,254.19	314.76	22,263.65	314.90	22,621.23	319.96	† 6.05		
5,439,414.62	4,822.50	5,721,989.41	5,223.25	3,396,615.38	4,766.64	456.61		
1,732,641.23	3,925.92	1,817,025.92	4,001.64	1,435,176.95	3,161.07	840.57	1,409,834.09	.86
53,500.44	1,370.72	33,659.05	1,877.08	31,527.60	1,290.00	87.08	31,527.60	1.2045
14,921.10	1,865.13	14,92.10	1,865.13	10,621.69	1,327.71	537.43	4,592.15	
548,378.99	2,574.06	535,560.90	2,607.70	413,655.18	1,924.78	682.92	413,655.18	.9983
48,598.09	1,695.93	48,623.69	1,695.95	69,730.27	2,432.16	† 70.13		
19,959.99	2,270.76	20,276.83	2,308.01	18,263.71	2,077.77	234.78		
60,393.02	24,536.59	202,602.93	82,383.30	221,686.77	90,116.57	† 7,733.2	221,686.77	6.88
599,610.74	2,870.33	599,610.74	2,870.33	767,763.57	3,675.27	† 804.94	767,763.57	1,7062
3,38,445.66	3,828.48	305,693.97	3,858.87	208,225.90	2,627.12	1,229.75		
\$47,983,818.61	\$ 5,804.07	\$ 48,150,661.70	\$ 5,897.38	\$34,916,736.53	\$ 4,276.52	\$ 1,620.86		

† Debit.

TABLE No. 54—MILEAGE

Railroads.	Miles Run.			
	By Trains Earning Revenue.			
	Passenger trains.	Freight trains.	Mixed trains.	Total.
Ames & College.....				
Atchison, Topeka & Santa Fe.....	64,902	78,194	7,289	150,385
Chicago, Burlington & Quincy.....				
Chicago Great Western.....	1,098,898	1,600,887	12,206	2,708,991
Mason City & Fort Dodge.....	184,837	128,815	2,518	295,170
Wisconsin, Minnesota & Pacific.....	18,811	18,607	188	37,553
Chicago, Milwaukee & St. Paul.....	2,504,188	4,980,812	268,415	7,748,800
Chicago & North-Western.....	8,596,407	4,705,569	397,430	8,701,436
Chicago, Iowa & Dakota.....			85,692	85,692
Chicago, St. Paul, Minneapolis & Omaha.....	221,098	296,904	10,642	468,643
Fremont, Elkhorn & Missouri Valley*.....	9,488	20,454		29,942
Chicago, Rock Island & Pacific.....	8,789,105	4,828,194	278,416	8,395,720
Colfax Northern.....			15,024	15,024
Crooked Creek.....				
Davenport, Rock Island & Northwestern.....				
Des Moines, Iowa Falls & Northern.....				
Des Moines Union.....				
Dubuque & Sioux City (Illinois Central).....	1,517,187	1,706,806	47,829	3,270,991
Iowa Central.....	561,420	989,492	184,611	1,685,523
Albia & Centerville.....			24,178	24,178
Manchester & Oneida.....			29,200	29,200
Minneapolis & St. Louis.....	239,217	175,183		414,350
Muscatine North & South.....			39,580	39,580
Newton & Northwestern.....				
Tabor & Northern.....			11,006	11,006
Union Pacific.....	14,197	18,106		32,242
Wabash.....	281,455	218,525		499,980
Willmar & Sioux Falls.....	101,888	95,769	37	197,194
Total.....	14,098,898	19,247,804	1,818,182	34,664,884

* For period from July 1, 1902, to February 16, 1903.

TRAFFIC—IOWA—CONTINUED.

Miles Run.		Grand total train mileage.	Average Number of Freight Cars in Train.			Mileage of Freight Cars.				
By Other Trains.			All.	Loaded.	Empty.	Loaded, north or east.	Loaded, south or west.	Empty, north or east.	Empty, south or west.	
Switching.	Construction and others.									
90,898	7,581	248,809	33	24	9	960,527	1,129,086	888,651	389,446	
283,780	155,247	8,151,018	16	18	3	8,774,524	12,616,002	8,442,785	4,371,452	
21,865	80,847	865,882	16	18	3	831,752	989,117	208,711	144,066	
1,617	1,617	89,170	16	18	3	77,211	71,016	17,668	19,612	
2,869,988	919,624	7,746,880	28	16	7	89,985,924	40,492,798	15,608,784	20,926,446	
2,490	2,490	89,122	2	1	1	27,401	29,418	12,860	11,815	
107,625	6,874	583,642	22	18	9	187,689	188,476	81,065	88,718	
8,313	1,881	84,455	20	14	6	29,987,797	85,075,987	15,555,920	13,015,856	
207,054	207,054	8,632,774	7	4	8	49,776	4,254	852	46,518	
45,375	16,090	61,465	22	16	6	12,907,800	14,532,180	6,601,646	3,708,819	
411,144	180,697	8,812,182	16	12	4	4,920,927	7,986,261	8,671,020	731,490	
500	500	26,673	5	8	2	62,640	12,904	5,252	42,288	
3,076	417,426	15,122	4	2	2	854,348	1,175,844	499,074	119,754	
39,500	39,500	4	8	2	2	72,374	60,860	20,041	27,602	
106,106	850	201,197	18	14	4	126,549	123,023	83,998	44,886	
91,853	41,282	595,115	26	19	7	2,112,614	1,950,005	820,152	757,068	
2,302	2,302	199,596	20	15	5	608,602	894,888	850,514	146,223	
8,600,286	1,757,856	40,018,025	107,452,455	117,151,119	47,218,978	44,541,464				

† No data for mileage of non-revenue earning trains.

TABLE No. 55—MILEAGE

Railroads.	Number of passengers carried earning revenue.
Ames & College.....	177,580
Atchison, Topeka & Santa Fe.....	4,323,189
Chicago, Burlington & Quincy.....	13,750,293
Chicago Great Western.....	1,903,545
Mason City & Fort Dodge.....	129,604
Wisconsin, Minnesota & Pacific.....	232,018
Chicago, Milwaukee & St. Paul.....	9,886,291
Chicago & North-Western.....	20,283,553
Chicago, Iowa & Dakota.....	27,249
Chicago, St. Paul, Minneapolis & Omaha.....	2,648,146
Fremont, Elkhorn & Missouri Valley*.....	593,976
Chicago, Rock Island & Pacific.....	9,548,940
Colfax Northern.....	9,882
Crooked Creek.....	
Davenport, Rock Island & Northwestern.....	42,930
Des Moines, Iowa Falls & Northern.....	
Des Moines Union.....	
Dubuque & Sioux City (Illinois Central).....	1,143,236
Iowa Central.....	669,624
Albia & Centerville.....	23,113
Manchester & Oneida.....	22,514
Minneapolis & St. Louis.....	1,044,995
Muscatine North & South.....	11,820
Newton & Northwestern.....	
Tabor & Northern.....	12,731
Union Pacific.....	2,017,986
Wabash.....	5,948,913
Willmar & Sioux Falls.....	227,733
Total.....	74,331,365

* For period from July 1, 1902, to February 16, 1903.

TRAFFIC—ENTIRE LINE.

Passenger Traffic.

Number of passengers carried one mile.	Average distance carried—miles.	Total passenger revenue.	Average amount received from each passenger.	Average receipts per passenger per mile—cents.	Total passenger earnings.	Passenger earnings per mile of road.	Passenger earnings per train mile.
351,559	1.98	\$ 8,877.99	.05	02.5	\$ 8,877.99	\$ 4,488.78	
378,478,945	88.00	8,309,701.08	1.92123	02.196	10,884,264.88	2,240.68	\$ 1.45106
667,045,208	48.51	13,896,843.82	1.00686	02.082	17,509,082.28	2,108.24	1.18492
81,432,117	42.12	1,653,358.46	.89857	02.03	1,997,773.05	2,149.28	
2,619,178	20.21	67,585.02	.5211	02.53	76,330.43	681.35	.557
5,588,533	21.33	143,756.24	.555	02.57	172,214.43	680.15	.65576
431,261,190	43.11	9,542,200.87	.99541	02.809	12,646,695.80	1,890.65	1.12106
802,794,276	29.75	12,174,147.13	.60104	02.62	14,537,989.52	2,251.53	.95688
317,730	11.66	10,412.36	.38212	03.277	12,243.51	463.77	.54303
138,297,266	52.22	3,167,121.63	1.19598	02.290	3,654,994.62	2,237.17	1.04884
27,954,836	47.46	712,351.99	1.20948	02.548	912,486.39	655.00	1.27573
438,703,832	45.94	9,460,857.07	.99078	02.157	11,224,758.25	2,040.66	1.01424
48,270	4.88	2,383.55	.23734	02.936	2,442.33	407.05	.16256
133,176	3.10	2,936.00	.06834	02.204	2,140.26	121.59	
		4,535.57			9,685.75	188.15	
					4,809.96	68.06	
49,704,418	43.47	1,148,045.58	1.00415	02.31	1,373,454.90	1,813.06	.89478
19,517,578	29.15	460,648.10	.68792	02.34	557,777.60	968.83	.68268
310,335	13.42	8,544.81	.3996	02.753	10,204.72	417.54	.38989
180,112	8.00	5,628.65	.25	03.	6,545.12	928.58	
43,520,082	41.47	880,946.38	.84334	02.034	1,034,230.06	1,611.86	1.07760
173,010	14.79	5,480.05	.45316	03.109	6,111.08	213.15	.1542
111,906	8.79	3,959.31	.311	03.538	5,091.80	579.21	.46263
260,253,665	128.97	5,053,399.32	2.50418	01.941	7,208,304.02	2,444.25	1.17552
390,111,942	55.49	6,135,500.85	1.03137	01.859	7,470,992.22	3,008.49	.96835
12,832,658	44.40	325,157.32	1.1075	02.636	379,729.45	869.45	.6085
3,491,046,819	46.98	73,176,937.33	.98380	02.131	91,709,239.91	2,155.78	1.14729

TABLE No. 56—MILEAGE

Railroads.	Freight Traffic.	
	Number of tons of freight carried earning revenue.	Number of tons carried one mile.
Ames & College.....	9,068,407	2,991,428,744
Atchison, Topeka & Santa Fe.....	19,216,612	4,878,690,690
Chicago, Burlington, & Quincy.....	2,764,807	759,916,612
Chicago Great Western.....	281,967	11,008,087
Mason City & Fort Dodge.....	500,425	30,287,066
Wisconsin, Minnesota & Pacific.....	21,804,688	4,021,755,419
Chicago, Milwaukee & St. Paul.....	80,498,440	4,042,786,811
Chicago, & North-Western.....	87,620	496,018
Chicago, Iowa & Dakota.....	5,601,079	890,384,068
Chicago, St. Paul, Minneapolis & Omaha.....	1,122,666	178,660,850
Fremont, Elkhorn & Missouri Valley*.....	10,597,541	2,452,729,874
Chicago, Rock Island & Pacific.....	307,286	1,240,500
Colfax Northern.....	88,199	.....
Crooked Creek.....	12,181	192,845
Davenport, Rock Island & Northwestern.....	24,180	571,066
Des Moines, Iowa Falls & Northern.....	.....	.....
Des Moines Union.....	1,694,006	308,157,082
Dubuque & Sioux City (Illinois Central).....	1,727,114	276,632,248
Iowa Central.....	69,966	1,594,807
Albia & Centerville.....	18,708	149,640
Manchester & Oneida.....	1,896,894	179,607,497
Minneapolis & St. Louis.....	91,110	2,612,124
Muscatine North & South.....	.....	.....
Newton & Northwestern.....	15,209	188,687
Tabor & Northern.....	5,790,518	2,098,000,634
Union Pacific.....	9,691,514	2,198,072,888
Wabash.....	597,569	71,874,456
Willmar & Sioux Falls.....	.....	.....
Total.....	128,686,871	26,880,910,492

* For period from July 1, 1902, to February 16, 1903.

TRAFFIC ENTIRE LINE—CONTINUED.

Freight Traffic.

Average distance haul of one ton.	Total freight revenue.	Average amount received for each ton of freight.	Average receipts per ton per mile—cents.	Total freight earnings.	Freight earnings per mile of road.	Freight earnings per train mile.	Average cost per ton per mile to move freight—cts.	Average No. of tons of freight in train.	Average number of tons of freight in each loaded car.	Average No. of tons of freight in each car—L. O. L.
...	2,094.75	...	...	2,553.00	1,290.90	...	...	...	...	...
301. ...	26,941,763.46	2.70397	901	26,990,488.41	5,553.38	32,86197	...	233	14	...
253.61	42,181,962.56	2.19248	864	42,179,275.98	5,078.75	2,84746	...	271.24	14.77	...
274.61	5,638,437.58	2.08	74	5,688,497.58	6,060.65	2.05	...	...	...	...
44.01	231,251.90	.917	2,068	231,251.90	1,912.75	1.795	...	...	...	...
40.47	451,353.00	.9019	2,228	451,353.00	1,732.69	3.0894	...	...	...	...
183.77	34,797,045.87	1.68381	895	34,377,800.11	5,151.42	2,06399	...	246.28	13.34	...
185	35,944,232.18	1.17355	889	36,036,037.57	5,555.94	2,22836	...	248.62	14.41	...
12.97	22,368.88	.86447	4,138	22,761.47	861.80	.63744	...	13.67	9.50	...
153.87	8,800,739.07	1.48199	1,362	8,801,931.69	5,081.51	2,24933	...	241.25	14.28	...
159.42	2,841,125.57	2.53032	1,588	2,846,923.32	2,043.59	1.69465	...	108.53	10.53	...
261.44	24,845,453.73	2.54445	1,018	24,845,453.73	4,516.90	1.90224	...	187.79	12.91	...
5.99	31,949.83	.15417	2,509	31,949.83	5,324.98	2.12659	...	32.30	22.66	2
...	20,033.83	.517	...	20,033.83	1,157.92	...	...	...	...	...
6.94	8,161.57	.29012	4,243	8,161.57	166.90	...	...	...	...	...
8.15	17,444.23	.72292	8,054	17,444.23	246.78	...	...	...	...	...
181.91	2,457,015.32	1.45042	7,973	2,466,031.32	3,261.44	1.84596	...	168.86	10.90	...
189.62	1,869,854.43	1.06527	1,607	1,889,855.43	3,234.70	1.89467	...	119.98	16.25	...
21.50	23,295.74	.89310	1,527	23,295.72	953.18	.89006	...	53.25	20.13	...
8	3,318.98	.50	6,25	3,375.98	1,046.99	...	...	20.00	10.00	...
97.78	2,224,520.55	1.21102	1,239	2,224,520.55	3,465.85	3.02136	...	243.98	13.15	5
23.08	42,437.00	.69938	1,626	42,437.00	1,481.96	1.074	...	66	20	2
8.79	14,993.69	.91257	10,881	14,993.69	1,692.75	1.85204	...	...	...	...
711.40	20,418,414.22	3.54455	.973	20,418,414.22	6,923.68	3.02034	...	310.37	14.95	...
226.50	13,327,473.75	1.37517	1,606	13,669,394.72	5,504.71	1.87665	...	301.76	16.23	11.09
1.9.77	1,096,664.79	1.89565	1,535	1,100,708.51	2,320.32	2.63966	...	171.62	13.74	...
296.25	223,675,364.85	1.80918	.681	224,532,276.00	5,273.81	32.83194	...	...	...	...

TABLE NO. 57—MILEAGE TRAFFIC

Railroads.	Passenger and Freight Traffic.		
	Passenger and Freight Revenue.		
	Amount.	Miles.	Per mile.
Ames & College	\$ 10,962.74		
Atchison, Topeka & Santa Fe	35,251,464.54	4,857.58	\$ 7,257.00
Chicago, Burlington & Quincy	56,018,826.88	8,805.06	6,745.00
Chicago Great Western	7,286,796.04	846.18	7,889.49
Mason City & Fort Dodge	298,796.02	120.90	2,478.01
Wisconsin, Minnesota & Pacific	596,106.24	271.00	2,850.85
Chicago, Milwaukee & St. Paul	44,889,246.24	6,796.90	6,523.44
Chicago & North-Western	48,120,869.26	6,456.91	7,452.54
Chicago, Iowa & Dakota	32,776.24	26.40	1,241.52
Chicago, St. Paul, Minneapolis & Omaha	11,487,880.70	1,528.89	7,019.32
Fremont, Elkhorn & Missouri Valley *	8,558,477.58	1,435.16	2,548.59
Chicago, Rock Island & Pacific	84,806,818.80	5,500.56	6,286.88
Colfax Northern	84,288.48	6.00	5,713.90
Crooked Creek	21,197.01	17.61	1,206.09
Davenport, Rock Island & Northwestern	11,097.57	48.98	226.80
Des Moines, Iowa Falls & Northern	21,979.80	70.70	310.88
Des Moines Union			
Dubuque & Sioux City (Illinois Central)	8,606,080.90	757.52	4,759.08
Iowa Central	2,800,506.58	558.48	4,119.00
Albia & Centerville	81,840.58	24.44	1,302.80
Manchester & Oneida	18,947.68	8.00	1,865.18
Minneapolis & St. Louis	8,105,466.91	641.84	4,888.88
Muscatine North & South	47,987.71	28.07	1,666.95
Newton & Northwestern			
Tabor & Northern	18,628.00	8.79	2,141.97
Union Pacific	25,471,814.24	2,949.09	8,637.18
Wabash	19,462,979.60	2,041.70	7,837.55
Willmar & Sioux Falls	1,423,623.11	486.78	3,200.19
Total	\$ 296,862,801.68	48,788.98	\$ 6,786.96

* For period from July 1, 1902, to February 16, 1903.

—ENTIRE LINE—CONTINUED.

Passenger and Freight Traffic.							
Passenger and Freight Earnings.		Gross Earnings from Operation.		Expenses.		Net Earnings from Operation.	
Amount.	Per mile.	Amount.	Per mile.	Amount.	Per mile.	Amount.	Per mile.
\$ 11,488.96		\$ 11,488.96	\$ 5,774.74	\$ 8,164.44		\$ 3,369.55	
37,874,748.29	7,797.05	88,522,757.57	7,980.44	22,417,054.49	4,614.86	16,105,708.08	3,815.58
59,688,358.21	7,187.00	61,647,596.72	7,422.90	37,742,489.28	4,544.52	28,905,157.49	2,578.39
7,681,210.68	8,208.96	7,818,918.15	8,411.87	5,859,769.29	6,800.92	1,962,148.86	2,110.95
307,532.88	2,544.10	450,885.58	8,728.99	216,594.59	1,791.52	234,240.99	1,987.47
623,537.48	2,462.74	625,452.21	2,470.19	381,434.69	1,506.65	243,967.52	996.68
47,524,493.97	6,962.07	47,662,787.57	7,012.41	80,128,059.25	4,452.61	17,584,678.31	2,579.80
50,004,027.09	7,837.28	50,787,228.97	7,865.56	82,255,080.46	4,995.48	18,582,168.51	2,870.12
84,994.96	1,825.57	85,565.97	1,847.20	29,611.22	1,121.64	5,954.75	225.56
11,955,955.81	7,818.67	12,111,814.54	7,418.15	7,005,868.82	4,655.48	4,505,450.72	2,757.72
3,759,409.71	2,698.59	8,762,570.82	2,700.86	2,442,522.82	1,753.80	1,380,047.50	947.66
36,070,214.98	6,557.56	36,209,492.61	6,601.05	28,049,554.06	4,190.40	13,259,988.58	2,410.65
34,892.21	5,732.08	34,422.80	5,737.18	18,908.49	3,050.58	16,119.81	2,686.55
22,179.09	1,259.47	24,200.84	1,974.28	23,109.90	1,812.18	1,090.94	61.96
17,837.82	864.95	70,790.79	1,569.40	68,964.16	1,807.25	12,826.68	262.14
22,254.19	814.76	22,253.65	814.90	22,021.23	819.98	857.56	5.05
3,885,486.22	5,064.54	4,122,551.01	5,421.18	8,516,690.55	4,642.37	605,870.46	796.81
2,397,636.08	4,298.53	2,441,555.95	4,372.19	1,944,848.08	3,482.70	496,717.87	889.49
38,500.44	1,870.72	83,656.05	1,877.08	81,527.60	1,290.00	2,128.45	87.08
14,921.10	1,865.18	14,921.10	1,866.18	10,621.69	1,327.71	4,299.41	537.43
3,258,750.62	5,077.20	3,417,874.87	5,824.84	1,984,081.68	3,091.24	1,433,293.24	2,233.10
48,598.99	1,696.95	48,623.69	1,695.95	69,780.27	2,482.16	21,106.56	70.18
19,959.90	2,370.76	20,276.83	2,808.01	18,263.71	2,077.77	2,013.12	284.78
27,626,718.94	9,897.88	28,002,715.89	9,698.88	17,114,108.40	5,806.18	11,488,611.93	3,895.65
21,140,828.94	8,513.20	21,300,398.94	8,587.16	16,048,058.48	6,462.89	5,152,270.51	2,074.77
1,480,432.76	3,389.0	1,504,185.26	3,444.08	962,968.22	2,204.94	541,172.04	1,239.14
\$ 316,041,516.51	\$ 7,225.62	\$ 321,309,741.80	\$ 7,846.07	\$ 208,962,065.70	\$ 4,668.16	\$ 117,847,675.60	\$ 2,682.91
† Deficit.							

TABLE No. 58—MILEAGE TRAFFIC

Railroads.	Miles Run.			
	By Trains Earning Revenue.			
	Passenger.	Freight.	Mixed.	Total.
Ames & College.....				
Atchison, Topeka & Santa Fe.....	7,800,737	9,903,815	1,520,809	18,997,861
Chicago, Burlington & Quincy.....	18,598,465	16,794,943	1,183,084	36,576,492
Chicago Great Western.....	2,430,927	8,284,604	17,768	8,733,299
Mason City & Fort Dodge.....	184,337	193,815	2,518	380,670
Wisconsin, Minnesota & Pacific.....	230,431	218,884	2,136	451,451
Chicago, Milwaukee & St. Paul.....	10,184,830	15,644,724	1,096,180	26,925,734
Chicago & North-Western.....	14,130,881	14,910,019	1,235,836	30,276,736
Chicago, Iowa & Dakota.....			35,692	35,692
Chicago, St. Paul, Minneapolis & Omaha.....	2,992,438	3,198,158	492,376	6,682,972
Fremont, Elkhorn & Missouri Valley *.....	627,630	1,692,812	87,638	2,408,080
Chicago, Rock Island & Pacific.....	10,546,591	12,540,542	530,607	23,617,740
Golfax Northern.....			15,024	15,024
Crooked Creek.....				
Davenport, Rock Island & Northwestern.....				
Des Moines, Iowa Falls & Northern.....				
Des Moines Union.....				
Dubuque & Sioux City (Illinois Central).....	1,597,458	1,782,526	47,829	3,427,813
Iowa Central.....	707,079	1,243,896	134,611	2,085,586
Albia & Centerville.....			26,173	26,173
Manchester & Oneida.....			29,200	29,200
Minneapolis & St. Louis.....	969,756	736,142		1,705,898
Muscatine North and South.....			39,560	39,560
Newton & Northwestern.....				
Tabor & Northern.....			11,005	11,005
Union Pacific.....	6,038,973	6,663,290	93,866	12,796,129
Wabash.....	7,715,162	7,284,153		14,999,315
Willmar & Sioux Falls.....	445,559	284,932	182,671	913,162
Total.....	79,935,349	96,199,749	6,773,513	182,908,611

* For period from July 1, 1902, to February 16, 1903.

—ENTIRE LINE—CONTINUED.

Miles Run.		Grand total train mileage.	Average number of freight cars in trains.	Average number of loaded cars in trains.	Average number of empty cars in trains.	Car Mileage.			
By Other Trains.						Loaded freight cars east or north.	Loaded freight cars south or west.	Empty cars north or east.	Empty cars south or west.
Switching.	Construction and other.								
3,433,451	571,905	22,933,217	26	19	7	100,587,390	112,703,353	47,270,935	59,949,377
853,410	301,004	31,591,442	25	18	7	30,319,429	27,481,250	7,170,271	9,340,748
21,865	80,848	365,882	16	13	8	831,752	639,117	208,711	144,066
14,472	55,353	546,326				959,841	921,722	253,357	229,201
10,602,025	3,065,028	26,925,734	25	18	7	157,391,573	146,354,375	55,194,619	67,816,206
	2,430	44,044,219	24	17	7	136,468,544	144,081,580	60,849,732	57,109,122
1,568,861	472,337	38,122	2	1	1	27,401	29,418	12,850	11,315
467,294	209,338	8,722,170	22	17	5	28,808,777	32,992,528	13,578,028	7,180,461
	671,616	2,984,212	16	10	6	9,325,833	7,671,845	4,578,557	6,166,467
		24,279,356	21	14	7	84,105,710	105,850,169	53,413,616	36,754,832
		15,024	7	4	3	49,776	4,254	852	46,518
100,137	36,841	136,978							
418,331	241,490	4,087,629	21	15	6	13,343,345	14,917,808	6,724,482	3,830,959
	127,672	2,213,257	16	12	4	6,555,267	10,406,682	4,547,185	996,530
	500	26,673	5	3	2	62,640	12,904	5,252	42,233
	141,574	29,200	4	2	2				
		1,837,472	23	19	4	6,375,983	7,284,242	2,074,570	1,068,046
		39,560	4	3	1	72,374	60,860	20,041	27,602
		11,005							
2,179,305	525,131	15,502,735	29	21	8	19,405,020	60,917,536	16,797,150	38,132,937
3,128,435	1,376,098	19,503,841	26	19	7	70,420,483	65,003,522	27,338,388	25,235,436
	12,240	864,632	16	12	4	2,216,507	2,991,972	1,215,738	601,174
22,783,486	7,891,392	213,583,489				667,387,505	740,625,247	301,254,334	294,082,730

TABLE No. 59—

Railroads.	Products of Agriculture.			
	Grain.	Flour.	Other mill products.	Hay.
Ames & College.....	.....	.....	.....	.....
Atchison, Topeka & Santa Fe.....	.....	.....	.....	.....
Chicago, Burlington & Quincy.....	.....	.....	.....	.....
Chicago Great Western.....	290,374	166,984	18,097	15,703
Mason City & Fort Dodge.....	40,142	24,871	2,696	2,820
Wisconsin, Minnesota & Pacific.....	18,818	7,467	842	701
Chicago, Milwaukee & St. Paul.....	505,902	84,987	58,848	12,207
Chicago & North-Western.....	721,483	43,024	55,890	14,751
Chicago, Iowa & Dakota.....	5,529	266	87	126
Chicago, St. Paul, Minneapolis & Omaha.....	44,808	7,429	15,844	10,306
Fremont, Elkhorn & Missouri Valley*.....	910	30	12	29
Chicago, Rock Island & Pacific.....	1,005,943	128,904	128,059	36,872
Colfax Northern.....	1,157	208	208	178
Crooked Creek.....	2,465	7	.....	.....
Davenport, Rock Island & Northwestern.....	.....	.....	.....	.....
Des Moines, Iowa Falls & Northern.....	.....	.....	.....	.....
Des Moines Union.....	.....	.....	.....	.....
Dubuque & Sioux City (Illinois Central.).....	239,052	96,926	81,420	9,100
Iowa Central.....	184,170	75,807	12,830	5,356
Albia & Centerville.....	534	605	26	61
Manchester & Oneida.....	1,809	1,300	1,185	380
Minneapolis & St. Louis.....	78,798	18,483	8,662	2,159
Muscatine North & South.....	3,440	759	12,000	290
Newton & Northwestern.....	9,771	.....	.....	.....
Tabor & Northern.....	.....	.....	.....	.....
Union Pacific.....	.....	.....	.....	.....
Wabash.....	45,040	5,800	7,778	3,969
Willmar & Sioux Falls.....	.....	.....	.....	.....
Total.....	8,144,188	604,302	342,474	114,541

* For period from July 1, 1902, to February 16, 1903.

TONNAGE—IOWA.

Products of Agriculture.							Products of Animals.						
Tobacco.	Fruit and veg- etables.	Grain seed.	Cotton.	Butter.	Eggs.	Cheese.	Live stock.	Dressed meats.	Other packing house products.	Poultry, game and fish.	Wool.	Hides and leather.	Milk.
110	45,916		564	† 17,038			97,531	30,552	50,076	3,605	1,433	3,534	
52	3,948			† 3,708			14,625	4,875	7,525	570		550	
4	1,303						4,459	1,455	1,960	142		262	
	12,482		13,918	† 13,040	12,091		338,764	65,905	32,870	2,629	4,418	6,877	
	47,335			5,732	8,952		357,445	41,672	27,911	7,196	5,292	5,916	
	318			205	140		4,354	20	6	108	28	1	
	25,870						72,302	1,908	8,013	125	138	344	
	2,165						467		175				
	91,845						397,890	12,067	25,677	10,132	1,727	9,779	
	80						2,155						
	90						536			8			
71	55,608			7,677			176,227		54,317	6,912	3,782	2,232	
24	9,348			646	1,581	275	65,353	606	15,526	2,149	701	2,108	
	27						176			360			
	22	70		360	58		2,740			17	160	60	
	5,477			292	372	5	30,668	9,324	933	867	23	99	
	2,390						753	232	100			153	
							2,023						
134	5,682		343				10,564	3,240	3,484		219	1,918	
402	294,534	70	7,825	43,890	23,048	280	1,599,514	171,616	278,543	185,738	18,008	33,378	

† Including eggs and cheese.

‡ Other agricultural products.

TABLE No. 60--TONNAGE--

Railroads.	Products of Mines.			
	Anthracite coal.	Bituminous coal.	Coke.	Ores.
Ames & College.....				
Atchison, Topeka & Santa Fe.....				
Chicago, Burlington & Quincy.....				
Chicago Great Western.....		252,599	5,961	
Mason City & Fort Dodge.....		38,200	850	
Wisconsin, Minnesota & Pacific.....		9,445		
Chicago, Milwaukee & St. Paul.....	1,009	384,838	1,946	8,735
Chicago & North-Western.....	28,916	829,630	10,863	53
Chicago, Iowa & Dakota.....	454	9,559		
Chicago, St. Paul, Minneapolis & Omaha.....	370	27,870	399	36
Fremont, Elkhorn & Missouri Valley*.....	245	3,157	24	
Chicago, Rock Island & Pacific.....	2,654	808,684	1,810	40,762
Colfax Northern.....		196,837		
Crooked Creek.....	58	15,970	26	
Davenport, Rock Island & Northwestern.....		5,562		
Des Moines, Iowa Falls & Northern.....				
Des Moines Union.....				
Dubuque & Sioux City (Illinois Central).....	15,684	237,830	4,384	1,255
Iowa Central.....	3,640	689,077	7,386	15
Albia & Centerville.....	15	37,103	163	
Manchester & Oneida.....	181	1,930		
Minneapolis & St. Louis.....	2,870	63,778	43	
Muscatine North & South.....	1,980	10,330		
Newton & Northwestern.....		107,217		
Tabor & Northern.....				
Union Pacific.....				
Wabash.....	6,759	76,547	1,124	1,899
Willmar & Sioux Falls.....				
Total.....	59,990	3,806,853	34,739	52,725

* For period from July 1, 1902, to February 16, 1903.

IOWA—CONTINUED.

Products of Mines.		Products of Forests.			Manufactures.						
Stone, sand and other like articles.	Salt.	Lumber.	Ties, logs and other forest products.	Telegraph, telephone and electric light poles.	Petroleum and other oils.	Sugar.	Iron, pig and bloom.	Iron and steel rails.	Other cast-ings and machinery.	Bar and sheet metal.	Cement and lime.
112,261		92,888	44,141		38,256	11,008	9,277	6,284	19,049	8,077	†48,216
16,872		21,022			5,250	1,025	1,325	961	2,974	450	7,438
8,728		4,573	2,459		1,433	709	709	187	808	173	1,046
90,079	924	82,896	59,601		5,007		15,431		6,288	73	19,811
63,634	21,757	159,011	28,989	553	18,156	10,613	21,930	3,146	7,265	5,011	20,400
1,057	841	1,959	502		103	63	133	26	83	23	438
5,887		6,642			1,588	1,874		247	707	22	†9,409
4,081	387	1,076	186		239	14			197	1	129
214,598	35,497	817,901	107,564		11,653	42,834	52,184	8,457	30,452	85,817	†90,759
307		1,265	2,293		111	70	162		77	7	†844
	17	1,137	60						59		19
10,721		2,279							509	170	
51,444	15,838	171,644	10,154		21,739	26,169	445	7,985	27,270	26,297	†88,409
35,086	6,896	104,972			19,973	4,756	10,437	7,009	5,748	1,283	8,071
464		1,774			86	81	50	81	49		†177
350	200	1,870									802
1,539	1,460	77,807			1,958	6,874	171	345	1,612	54	41,817
340		29,174			890	2,920	599		810		2,270
6,706		16,486	5,268		8,067	1,041	1,771	3,807	5,566		6,799
619,734	82,811	1,095,769	263,207	558	126,563	110,688	114,506	88,465	109,009	121,953	846,659

† Including brick.

TABLE NO. 61—TONNAGE—IOWA—CONTINUED.

Railroads.	Manufactures—Continued.					Other.		Grand total—Iowa.	Originating on own road.	From other roads.
	Brick.	Tile.	Agricultural implements.	Wagons, carriages, etc.	Wines, liquors and beers.	Household goods and furniture.	Ice.			
Ames & College	8,806	7,858	6,553	12,556	.....	128,450	1,660,984	.....
Atchison, Topeka & Santa Fe	1,940	1,195	950	2,400	.....	22,836	251,967	.....
Chicago, Burlington & Quincy	10,117	8,704	10,261	25,520	6,174	17,032	75,163	.....
Chicago Great Western	12,306	9,474	7,669	43,476	7,678	24,973	2,970,960	.....
Wisconsin, Minnesota & Pacific	293	139	1,068	7,957	.....	94,995	2,001,662	.....
Chicago, Milwaukee & St. Paul	765	990	1,068	7,957	.....	51,359	825,245	.....
Chicago & North-Western	210	570	176	1,132	.....	46,519	17,749	.....
Chicago, Iowa & Dakota	47,392	18,637	20,466	45,590	.....	997,234	5,394,573	.....
Chicago, St. Paul, Minneapolis & Omaha	70	46	58	49	.....	8,094	29,493	.....
Fremont, Elkhorn & Missouri Valley	2,222	21,009	.....
Chicago, Rock Island & Pacific
Collax Northern
Crooked Creek
Davenport, Rock Island & Northwestern
Des Moines, Iowa Falls & Northern
Des Moines Union
Dubuque & Sioux City (Illinois Central)
Iowa Central
Albia & Centerville
Manchester & Omaha
Minneapolis & St. Louis
Muscatine North & South
Newton & Northwestern
Labar & Northern
Union Pacific
Wabash
Willmar & Sioux Falls
Total	295,909 43.674	105,190 56.477	166,461 16,765	1,500,947	1,491,853 17,418,594	8,164,479	4,992,758	.....	.....	.....

* For period from July 1, 1902 to February 10, 1903.

† Including tile.

‡ Including brick-clay.

TABLE No. 62—TONNAGE—ENTIRE LINE.

Railroads.	Products of Agriculture.									
	Grain.	Flour.	Other stuffs.	Hay.	Tobacco.	Fruit and vegetables.	Grass seed.	Cotton.	Butter.	Eggs.
Ames & College	1,662,851	240,356	112,080	152,572	718	445,724		23,382		
Atchison, Topeka & Santa Fe	498,968	276,940	80,162	25,178		78,194		940	23,491	
Chicago, Burlington & Quincy	40,142	24,871	2,696	2,880		6,948			8,708	
Chicago Great Western	87,896	49,742	5,392	4,649		18,997			7,408	
Mason City & Fort Dodge	8,184,662	691,241	891,040	127,810	88,698	289,129	1104,341	\$185,868		88,128
Wisconsin, Minnesota & Pacific	2,600,003	340,040	282,287	108,281	16,000	544,811			67,680	20,758
Chicago & Milwaukee St. Paul			57	126	4	818			205	140
Chicago & North-Western	5,689	255	57	126		155,868		26		
Chicago, Iowa and Dakota	1,207,060	277,112	174,962	80,521	135	155,868			699	599
Chicago, St. Paul, Minneapolis & Omaha	2,885,258	14,700	5,448	87,241		21,691				
Fremont, Elkhorn & Missouri Valley	2,102,018	260,221	262,288	76,788	7	319,808		24,079		
Chicago, Rock Island & Pacific	1,157	208	208	178		80				4
Colfax & Northern	2,466	7				90				
Crooked Creek	13									
Davenport, Rock Island & Northwestern										
Des Moines, Iowa Falls & Northern										
Des Moines Union	241,001	95,038	81,490	9,100	71	55,038			7,688	
Dubuque & Sioux City (Illinois Central)	177,266	75,327	18,849	4,419	29	9,692			7,752	2,188
Iowa Central	584	305	36	61		27				
Albia & Centerville	1,806	1,800	1,155	880		22	70		260	58
Manchester & Oaels	862,880	207,132	82,448	2,364	92	55,072			2,713	1,960
Minneapolis & St. Louis	8,440	759	12,000	260		2,860				25
Muscadine North & South										
Newton & Northwestern	9,771									
Tabor and Northern										
Union Pacific	777,846	111,808	67,008	94,664	624	865,168		\$27,690		
Wabash	1,501,849	198,839	290,288	182,292	4,480	189,800		\$11,498		
Willmar & Sioux Falls	191,068	7,601	7,296	5,765		8,999		\$21,497		
Total	14,902,453	2,900,391	1,686,196	925,942	60,814	2,451,486	104,411	244,820	119,578	64,078
										216,098

* For period from July 1, 1902, to February 16, 1903.
 † Including eggs and cheese.
 ‡ Flax seed.
 § Other agricultural products.

|| Dairy products.

TABLE No. 63—TONNAGE—ENTIRE LINE—CONTINUED.

Railroads.	Products of Animals.					Products of Mines.						
	Live stock.	Dressed meat.	Other pack- ing house products.	Poultry and game.	Wool.	Hides and leather.	Anthracite coal.	Bituminous coal.	Coke.	Ores.	Stone, etc., sand.	Salt.
Ames & College.....	918,978	38,518	39,996	17,118	11,246	11,475	27,726	2,188,944	301,077	364,254	707,820	.....
Atchafalpa, Topoka & Santa Fe.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, Burlington & Quincy.....	183,532	50,120	38,460	6,038	2,471	5,350	.....	1,420,998	.....	854,254	137,102	.....
Chicago Great Western.....	14,625	5,575	7,525	1,570	.....	5,350	.....	1,420,998	850	9,768	137,102	.....
Mason City & Fort Dodge.....	20,245	6,149	15,050	1,149	450	1,040	.....	1,78,390	1,693	.....	137,102	.....
Wisconsin, Milwaukee & St. Paul.....	970,771	177,898	153,900	14,939	13,493	50,480	494,760	2,930,432	392,658	1,208,514	700,919	75,080
Chicago, Milwaukee & St. Paul.....	1,070,017	174,942	143,135	40,920	13,697	94,463	536,726	3,961,824	382,229	7,509,764	967,638	143,116
Chicago & North Western.....	4,254	29	6	108	28	40	536,726	9,559	1,087	.....	1,087	841
Chicago, Iowa & Dakota.....	327,804	12,238	35,046	14,540	2,413	5,190	120,701	448,130	50,276	32,008	94,122	.....
Chicago, St. Paul, Minneapolis & Omaha.....	208,132	25	2,535	363	553	9	3,896	182,024	5,608	32,541	81,635	7,120
Fremont, Elkhorn & Missouri Valley *.....	891,536	84,017	70,962	21,919	7,840	25,104	184,974	1,638,714	32,808	67,750	427,322	180,151
Chicago, Rock Island & Pacific.....	2,155	.....	.....	.....	.....	.....	.....	198,987	26	.....	307	17
Colfax Northern.....	566	10	.....	8	.....	.....	53	15,970	.....	.....	11,180	.....
Crooked Creek.....	.....	.....	.....	.....	.....	.....	.....	10,229	.....	.....	.....	.....
Davenport, Rock Island & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines, Iowa Falls & Northern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines Union.....	176,479	.....	54,817	6,912	3,732	2,332	15,564	237,830	4,384	1,255	52,918	15,838
Dubuque & Sioux City (Illinois Central).....	58,689	678	16,897	2,735	727	2,128	8,611	705,878	7,887	15	36,401	7,083
Iowa Central.....	178	.....	.....	230	160	60	181	57,108	168	.....	36,401	.....
Albia & Centerville.....	2,740	.....	.....	.....	.....	.....	.....	1,890	.....	.....	.....	.....
Manchester & Oneida.....	40,679	20,512	6,246	2,956	1,068	1,112	15,908	255,730	1,068	.....	13,173	5,848
Manitowish & St. Louis.....	.....	232	100	.....	.....	153	1,890	10,830	.....	.....	340	.....
Muscataine North & South.....	2,028	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Newton & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tabor & Northern.....	453,458	15,757	27,864	81,080	23,635	6,391	6,099	1,490,840	38,798	393,909	132,544	110,940
Union Pacific.....	839,135	107,965	114,155	7,815	7,815	68,947	225,277	2,551,579	37,477	62,938	232,580	.....
Wabash.....	60,790	8,168	8,818	102	14	540	7,576	52,609	982	60	15,112	.....
Willmar & Sioux Falls.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	5,776,637	700,780	779,900	161,648	95,830	271,053	1,408,341	16,993,234	1,151,414	9,808,216	8,744,497	538,118

• For period from July 1, 1902, to February 10, 1903.
† Including anthracite.
‡ Including other animal products.
§ Including other min.

* For period from July 1, 1902, to February 16, 1903.

† Including anthracite.

‡ Including other animal products.

§ Including other mineral products.

TABLE No. 64—TONNAGE—ENTIRE LINE—CONTINUED.

Railroads.	Products of Forests.			Manufactures.							
	Lumber.	Tea, logs, cord-wood and other forest products.	Telegraph, telephone and electric light poles.	Petroleum and other oil.	Sugar.	Iron, pig and bloom.	Iron and steel rails.	Other castings and machinery.	Bar and sheet metal.	Cement and lime.	Brick.
Ames & College.	603,176			112,060	69,107	21,072	66,397	166,715	96,117		1973,847
Archison, Topeka & Santa Fe.				58,760	18,491	15,462	10,490	81,749	6,120	80,860	
Chicago, Burlington & Quincy.	154,720	76,902		5,250	1,625	1,823	1,961	2,974	460		17,423
Chicago Great Western.	21,023			10,495	8,231	2,040	1,899	5,948	860		14,847
Mason City & Fort Dodge.	42,043			200,455	6,231	243,704	145,035	193,699	172,686		1628,849
Wisconsin, Minnesota & Pacific.	1,850,665	2,073,172		250,569	74,568	585,269	151,935	885,715	612,714	284,560	888,589
Chicago, Milwaukee & St. Paul.	2,022,533	2,122,610	16,868	108	68	83,563	28	96	23		888,589
Chicago & North-Western.	1,869	502		27,886	25,832	83,563	9,785	88,811	2,369		121,764
Chicago, Iowa & Dakota.	799,206			4,163	6,120	2,274	2,806	2,894	6,619	6,011	16,364
Chicago, St. Paul, Minneapolis & Omaha.	83,634	6,223		108,106	125,589	104,251	96,066	62,144	189,268		1640,683
Fremont, Elkhorn & Missouri Valley*.	682,686	218,721		108,106	125,589	104,251	96,066	62,144	189,268		1640,683
Chicago, Rock Island & Pacific.	1,263	2,238		111	70	162		77	7		111,088
Colfax Northern.	1,187	60						59		19	
Crooked Creek.	2,501	26						278	816	708	
Davenport, Rock Island & Northwestern.											
Des Moines, Iowa Falls & Northern.											
Des Moines Union.	171,751	10,154		21,739	26,139	445	7,965	27,332	38,297		188,485
Dubuque & Sioux City (Illinois Central).	113,009			20,661	5,182	12,128	8,038	7,856	2,048	9,878	31,292
Iowa Central.	1,774			86	81	60	81	49			177
Albia & Centerville.	1,870			20,088	14,327	4,668	6,144	14,745	8,877	852	40
Manchester & Oneida.	278,207			890	2,920	580		810		55,000	50,950
Manicapolis & St. Louis.	29,174									2,270	860
Muscataine North & South.											
Newton and Northwestern.											
Tabor & Northern.											
Union Pacific.	823,860	8,998		89,074	50,424	20,904	98,057	102,764	47,511		107,088
Wabash.	547,869	175,235		102,228	84,708	59,034	120,997	185,636			225,628
Willmar & Sioux Falls.	67,423	41,031		2,167		8,868	90	2,966	427		112,542
Total.	7,760,160	4,731,547	16,863	978,833	493,998	1,002,509	785,327	1,233,686	1,081,137	499,561	2,682,866

* For period from July 1, 1902, to February 16, 1903. † Including brick clay.

* For period from July 1, 1902, to February 16, 1903. + Including cement and lime. + Including brick clay.

TABLE NO. 65—TONNAGE—ENTIRE LINE—CONTINUED.

Railroads.	Manufactures—Continued.					Other Items.		Total tonnage.	Originating on own road.	Received from other lines.
	Tile.	Agricultural implements.	Wagons, cars, etc., tractors, tools.	Wines, liquors and beers.	Household goods and furniture.	Ice.	Merchandise.	Miscellaneous.		
Ames & College.....	82,668	31,906	55,218	66,224	.....	.....	781,508	860,664	9,963,407	2,987,993
Atchison, Topeka & Santa Fe.....	14,727	13,038	10,922	21,038	.....	.....	189,440	218,241	2,768,807	.....
Chicago, Burlington & Quincy.....	1,860	1,195	1,950	2,400	.....	.....	17,062	23,628	251,937	.....
Chicago Great Western.....	2,691	2,890	1,905	4,799	.....	.....	84,086	86,114	21,804,038	2,515,032
Wisconsin, Milwaukee & Pacific.....	218,908	70,735	548,498	116,668	876,498	.....	1,680,190	1,194,022	30,498,440	4,906,542
Chicago & North-Western.....	212,183	838,680	280,280	222,967	462,421	.....	1,942,408	1,037,628	37,620	1,628,035
Chicago, Iowa & Dakota.....	263	139	2	617	800	.....	982,778	982,778	5,601,079	1,217,708
Chicago, St. Paul, Minneapolis & Omaha.....	82,001	11,830	24,888	61,133	8,480	.....	408,591	81,246	1,122,566	4,962,949
Fremont, Elkhorn & Missouri Valley.....	447	4,787	5,876	6,994	.....	.....	881,812	786,644	10,607,541	5,064,542
Chicago, Rock Island & Pacific.....	94,964	87,446	80,876	110,299	.....	.....	478	8,193	38,660	8,508
Colfax Northern.....	3,466	70	58	49	.....	.....	.....	2,560	28,181	27,867
Crooked Creek.....	.....	.....	.....	12	.....	.....	.....	.....	.....	.....
Davenport, Rock Island & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines, Iowa Falls & Northern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines Union.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dubuque & Sioux City (Illinois Central).....	5,722	11,920	7,091	8,244	7,847	2,618	162,968	98,899	1,694,006	910,864
Iowa Central.....	10,456	4,656	8,689	9,983	9,983	.....	104,849	182,816	1,727,114	468,249
Albia & Centerville.....	45	19	.....	.....	.....	.....	4,901	8,197	69,938	6,015
Manchester & Oneida.....	29	212	.....	.....	.....	.....	.....	.....	18,705	13,197
Minneapolis & St. Louis.....	.....	120	.....	.....	.....	.....	.....	.....	18,705	6,008
Muscatine North & South.....	.....	4,769	12,145	21,000	.....	.....	178,728	122,738	1,866,884	688,232
Newton & Northwestern.....	.....	24	.....	.....	.....	.....	14,460	7,670	60,960	82,909
Tabor & Northern.....	.....	.....	.....	.....	.....	.....	.....	.....	180,286	1,382
Union Pacific.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wabash.....	28,176	21,697	38,178	86,874	.....	.....	325,828	391,861	5,760,546	3,878,986
Willmar & Sioux Falls.....	48,084	18,644	90,818	81,537	.....	.....	620,827	1,894,770	9,691,514	.....
.....	3,466	1,119	4,246	4,498	.....	.....	81,971	37,412	9,697,669	.....
Total.....	78,298	719,206	885,218	1,171,801	725,888	865,272	7,899,617	6,683,081	104,517,568	10,457,800,384

• For period from July 1, 1902, to February 16, 1903.

TABLE No. 66—CONSUMPTION OF FUEL BY LOCOMOTIVES—IOWA.

Railroads.	Bituminous Coal.		Wood.				Total Fuel Consumed.		Miles run.	Average pounds consumed per mile.
	Tons.	Average cost.	Cords.		Cords.	Soft.	Tons.	Av. price at distribut- ing point.		
			Hard.	Average cost.						
Ames & College.....	12,200.00	\$ 1.41	198.00	\$ 1.07	.....	.....	12,841.00	\$ 1.42	190,106	126.68
Atchison, Topeka & Santa Fe.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, Burlington & Quincy.....	202,867.80	1.96	.....	.....	1,034.00	\$ 2.10	203,667.80	1.97	8,151,018	182.88
Chicago Great Western.....	16,004.00	1.96	.....	.....	444.00	2.10	16,236.00	1.97	866,882	182.88
Mason City & Fort Dodge.....	† 1,769.00	.....	.....	.....	60.00	.....	1,789.00	.....	89,065	91.64
Wisconsin, Minnesota & Pacific.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, Milwaukee & St. Paul.....	665,924.00	1.79	1,640.00	2.75	8,369.00	.....	668,654.00	1.80	12,901,023	108.72
Chicago & North-Western.....	1,594.00	2.08	.....	.....	.....	.....	1,634.00	2.08	42,870	71.00
Chicago, Iowa & Dakota.....	81,844.00	2.79	.....	.....	516.00	1.48	81,632.00	2.75	616,412	110.89
Chicago, St. Paul, Minneapolis & Omaha.....	2,616.46	2.66	.....	.....	49.80	8.55	2,641.11	2.87	44,898	117.66
Fremont, Elkhorn & Missouri Valley*.....	520,202.00	2.11	.....	.....	80.00	2.25	520,202.00	2.11	10,044,077	108.69
Chicago, Rock Island & Pacific.....	1,860.00	1.55	.....	.....	.....	.....	1,846.00	1.56	15,024	179.00
Colfax Northern.....	1,230.66	.....	.....	.....	.....	.....	1,230.66	.....	16,000	182.88
Crooked Creek.....	8,260.00	1.49	21.00	.....	.....	.....	8,284.00	1.49	61,465	107.18
Davenport, Rock Island & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines Union.....	4,489.00	1.88	.....	.....	.....	.....	4,489.00	1.88	.....	.....
Dubuque & Sioux City (Illi- ois Central).....	249,084.00	1.08	1,623.00	1.61	500.00	2.68	250,116.00	1.08	3,812,182	181.22
Iowa Central.....	182,642.00	1.46	.....	.....	.....	.....	182,862.00	1.46	2,816,266	114.70
Albia & Centerville.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Manchester & Oneida.....	1,960.00	8.60	.....	.....	.....	.....	1,967.00	8.60	29,200	75.00
Minneapolis & St. Louis.....	27,007.00	2.23	.....	.....	70.00	2.50	27,043.00	2.23	465,829	118.25
Muscatine North & South.....	8,150.00	1.50	.....	.....	47.00	.....	8,144.00	1.50	89,860	159.00
Newton & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tabor & Northern.....	595.00	8.71	.....	.....	18.50	1.10	595.00	8.96	11,006	108.18
Union Pacific.....	14,640.06	1.91	.....	.....	.....	.....	14,646.81	1.91	232,011	181.95
Wabash.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Willmar & Sioux Falls.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	1,893,757.96	.....	3,462.00	.....	6,045.80	.....	1,904,292.96	.....	182,759,864	.....

* For period from July 1, 1902, to February 16, 1903. † Anthracite coal.

TABLE No. 67—TONNAGE CROSSING

Railroads.	Mississippi River.			
	Location of Bridge.	East bound.	West bound.	Total.
Ames & College.....	Fort Madison.....	645,302	637,290	1,282,592
Atchison, Topeka & Santa Fe.....	Burlington.....	1,280,282	1,382,008	2,662,290
Chicago, Burlington & Quincy.....	Dubuque.....			
Chicago, Great Western.....				
Mason City & Fort Dodge.....				
Wisconsin, Minnesota & Pacific.....				
Chicago, Milwaukee & St. Paul.....	{ Sabula.....	1,567,484	1,787,744	3,355,228
Chicago & North-Western.....	{ North McGregor.....	176,979	152,373	329,352
Chicago, Iowa & Dakota.....	Clinton.....	1,581,879	1,239,274	2,821,153
Chicago, St. Paul, Minneapolis & Omaha.....				
Fremont, Elkhorn & Missouri Valley.....				
Chicago, Rock Island & Pacific.....	Davenport.....	1,820,437	1,125,079	2,945,516
Colfax Northern.....				
Crooked Creek.....				
Davenport, Rock Island & Northwestern.....	Davenport.....	5,501	2,218	7,719
Des Moines, Iowa Falls & Northern.....				
Des Moines Union.....				
Dubuque & Sioux City (Illinois Central).....	Dubuque.....	605,218	611,775	1,216,993
Iowa Central.....	Keithsburg.....	287,128	483,750	770,878
Albia & Centerville.....				
Manchester & Oneida.....				
Minneapolis & St. Louis.....				
Muscatine North & South.....				
Newton & Northwestern.....				
Tabor & Northern.....				
Union Pacific.....				
Wabash.....				
Willmar & Sioux Falls.....				
Total		7,970,210	7,432,108	15,402,318

MISSISSIPPI AND MISSOURI RIVERS.

Missouri River.			
Location of Bridge.	East bound.	West bound.	Total.
Council Bluffs	318,568	259,551	578,119
Blair, Nebraska	168,180	98,802	266,982
Sioux City	815,242	303,220	1,118,462
Blair, Nebraska	225,680	115,468	341,148
Council Bluffs	68,056	71,948	139,994
Council Bluffs			1,848,706
	1,088,604	742,879	1,831,483

TABLE No. 68—

Railroads.	Killed.					
	Passengers.	Employees.	Others.	Total.	Cause of Death.	
					Deraiment.	Collision. Caught in frog of switch.
Ames & College			2	2		1
Atchison, Topeka & Santa Fe		11	15	26		8
Chicago, Burlington & Quincy	1	7	8	11		2
Chicago Great Western		1		1		
Mason City & Fort Dodge						
Wisconsin, Minnesota & Pacific						
Chicago, Milwaukee & St. Paul	1	27	84	112		16
Chicago & North-Western	2	16	83	101		8
Chicago, Iowa & Dakota						
Chicago, St. Paul, Minneapolis & Omaha		1	2	3		
Fremont, Elkhorn & Missouri Valley*						
Chicago, Rock Island & Pacific	1	20	81	102	2	1
Colfax Northern						
Crooked Creek						
Davenport, Rock Island & Northwestern						
Des Moines, Iowa Falls & Northern						
Des Moines Union						
Dubuque & Sioux City (Illinois Central)	2	10	15	27		11
Iowa Central		4	2	6	1	
Albia & Centerville						
Manchester & Oneida						
Minneapolis & St. Louis			1	1		
Muscatine North & South						
Newton & Northwestern						
Tabor & Northern						
Union Pacific		1		1		
Wabash		2	5	7	1	
Willmar & Sioux Falls						
Total	7	100	148	255	4	87

* From period from July 1, 1902, to February 16, 1903.

ACCIDENTS.

Killed.										Injured.														
Cause of Death.										Cause of Injury.														
Coupling cars	Falling from train.	Getting on or off trains.	Highway crossings.	Miscellaneous	Overhead obstructions.	Stealing ride.	While intoxicated.	Trespassers on track.	Passengers.	Employees.	Others	Total injured.	Derailment.	Collision.	Caught in frog of switch.	Coupling cars	Falling from train.	Getting on or off trains.	Highway crossings.	Miscellaneous.	Overhead obstructions.	Stealing ride.	While intoxicated.	Trespassers on track.
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RETURNS

OF

Interurban Electric Railways.

TABLE No. 1—CAPITAL STOCK.

	Number of Shares Authorized.		Par Value.		Total Par Value Authorized.		Total Amount Issued and Outstanding.		Dividends Declared During Year.			
	Common.	Preferred.	Common.	Preferred.	Common.	Preferred.	Common.	Preferred.	Common.		Preferred.	
									Rate.	Amount.	Rate.	Amount.
Oedar Rapids & Marion City Railway company												
Interurban Railway company	5,087		\$ 100		\$ 508,700							
Mason City & Clear Lake Traction company	2,000		100		200,000							
Waterloo & Cedar Falls Rapid Transit company							\$ 508,700					
							200,000					

TABLE No. 2—CAPITAL STOCK—CONTINUED.

[illegible]

TABLE No. 3—FUNDED DEBT.

Mortgage Bonds.							
	Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Interest.		
					Average rates.	Amount accrued during year.	Amount paid during year.
Cedar Rapids & Marion City Railway company	\$475,000.00	\$475,000.00	\$475,000.00	\$487,000.00	5	\$ 23,750.00	\$23,750.00
Interurban Railway company	100,000.00	100,000.00	88,000.00	.....	6	5,870.00	5,870.00
Mason City & Clear Lake Traction company							
Waterloo & Cedar Falls Rapid Transit company							

TABLE No. 4—INCOME ACCOUNT AND COST OF CONSTRUCTION AND EQUIPMENT.

	Gross earnings from operation.	Operating expenses.	Net earnings.	Taxes.	Total other deductions from income.	Surplus for year ending June 30, 1908.	Cost of construction.	Cost of equipment.	Total cost.
Cedar Rapids & Marion City Railway company	\$ 33,335.32	\$ 17,302.00	\$ 15,933.13	...	...	...	\$503,982.91	\$ 95,600.86	\$ 543,662.77
Interurban Railway company	63,633.73	35,960.81	27,672.92	...	...	...	...	...	...
Mason City & Clear Lake Traction company	40,935.54	30,527.54	10,408.40	\$ 837.46	\$8,870.00	\$1,290.92	...	...	...
Waterloo & Cedar Falls Rapid Transit company	68,544.61	49,430.43	19,114.18	...	...	...	...	...	...

TABLE NO. 5—MILEAGE AND DESCRIPTION OF EQUIPMENT.

	Mileage.					Description of Equipment.										
	Line Represented by Capital Stock.		Operated under trackage rights	New line constructed during year.	Total mileage excluding track age rights.	Electric locomotives.	Passenger cars.	Express and baggage.	Box cars.	Flat cars.	Coal cars.	Gravel cars.	Derrick cars.	Other road cars.	Total cars.	
	Main line.	Branches and spurs.														
Cedar Rapids & Marion City Railway company.....	12.06				12.06		11									11
Interurban Railway company.....	18.87	10.00		5.92	28.87		4									19
Mason City & Clear Lake Traction company.....	14.62	2.72			17.34		113			2						15
Waterloo & Cedar Falls Rapid Transit Co.	40.00				40.00											

* Motor car.

† Six motor cars.

MILEAGE, OFFICERS AND DIRECTORS

OF

RAILWAY COMPANIES.

MILEAGE, OFFICERS AND DIRECTORS OF RAILWAY COMPANIES.

AMES & COLLEGE RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock :
 - a Main line.

Name.	Terminals.		Miles of line for each road named.
	From—	To—	
Ames & College	Ames.	College	1.98

OFFICERS.

Title.	Name.	Location of Office.
Chairman of board	W. M. Greeley	Ames, Iowa
President	W. M. Greeley	Ames, Iowa
First vice president.	E. W. Stanton.	Ames, Iowa
Secretary	M. K. Smith.	Ames, Iowa
Treasurer	H. Westerman	Ames, Iowa
General manager.	M. K. Smith.	Ames, Iowa

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
W. M. Greeley	Ames, Iowa	January 9, 1904
E. W. Stanton	Ames, Iowa	January 9, 1904
M. K. Smith ..	Ames, Iowa	January 9, 1904
Herman Knapp	Ames, Iowa	January 9, 1904
H. Westerman	Ames, Iowa	January 9, 1904
C. F. Curtiss	Ames, Iowa	January 9, 1904
G. H. France.	Des Moines, Iowa	January 9, 1904

1. Total number of stockholders at date of last election, 84.
2. Date of last meeting of stockholders for election of directors, January 9, 1908.
3. Give postoffice address of general office, Ames, Iowa.
4. Give postoffice address of operating office, Ames, Iowa.

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
 - a Main line.
 - b Branches and spurs.
2. Proprietary companies whose entire capital stock is owned by this company.
5. Line operated under trackage rights.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of road named.
	From—	To—		
1. a The Atchison, Topeka & Santa Fe Railway company	Chicago, Ill.....	Denver, Colo.....	1,180.72	
	La Junta, Colo.....	State Line, N. M. & Tex	590.91	
	North Ottawa, Kan....	State Line, N. M. & Tex	398.29	
	Chanute, Kan.....	Longton, Kan.....	44.15	
	Hutchinson, Kan.....	Kinsale, Kan.....	83.68	
	Florence, Kan.....	Winfield Junct'n, Kan.	72.78	
	Newton, Kan.....	Purcell, I. T.....	262.65	
	Rincon, N. M.....	Deming, N. M.....	54.66	
				2,647.76
1. b The Atchison, Topeka & Santa Fe Railway company	Ancona, Ill.....	Pekin, Ill.....	52.53	
	North Lexington, Mo.	St. Joseph, Mo.....	79.40	
	St. Joseph, Mo.....	Emporia Junct'n, Kan.	112.97	
	Holliday, Kan.....	Topeka, Kan.....	52.74	
	Wilder, Kan.....	Hawthorne, Kan.....	45.41	
	Lawrence, Kan.....	North Ottawa, Kan....	23.27	
	Burlingame, Kan.....	Alma, Kan.....	34.80	
	Osgoe City, Kan.....	Quenemo, Kan.....	19.42	
	Burlingame Jct., Kan.	Gardley, Kan.....	52.36	
	Colony, Kan.....	Yates Center, Kan.....	24.71	
	Chanute, Kan.....	Pittsburg, Kan.....	37.71	
	Benedict Junct'n, Kan.	Madison Junct'n, Kan.	40.57	
	Cherryvale, Kan.....	Coffeyville, Kan.....	17.98	
	Independence, Kan....	Oedarvale, Kan.....	54.79	
	Niotase, Kan.....	Owasso, I. T.....	56.55	
	Emporia, Kan.....	Moline, Kan.....	33.28	
	Bazar, Kan.....	Strong City, Kan.....	11.68	
	Neva, Kan.....	Superior, Neb.....	151.53	
	Abilene, Kan.....	Salina, Kan.....	22.56	
	Manchester, Kan.....	Barnard, Kan.....	43.56	
	Florence, Kan.....	Ellinwood, Kan.....	98.21	
	Little River, Kan.....	Holyrood, Kan.....	23.30	
	Great Bend, Kan.....	Scott City, Kan.....	120.07	
	Larned, Kan.....	Jetmore, Kan.....	46.39	
	Augusta, Kan.....	Mulvane, Kan.....	20.41	
	Wichita, Kan.....	Pratt, Kan.....	79.77	
	Mulvane, Kan.....	Englewood, Kan.....	103.39	
	Mulvane, Kan.....	Caldwell, Kan.....	37.01	
	Attila, Kan.....	Medicine Lodge, Kan.	21.08	
	Hutchinson, Kan.....	Cross, O. T.....	141.22	
	Pueblo, Colo.....	Canyon City, Colo.....	53.51	
	Olelland, Colo.....	Rockvale, Colo.....	3.53	
	Wellington, Kan.....	Tonkawa, O. T.....	43.36	
	Lamy, N. M.....	Santa Fe, N. M.....	18.13	
	Socorro, N. M.....	Magdalena, N. M.....	27.39	
	Nutt, N. M.....	Lake Valley, N. M.....	18.32	
	Deming, N. M.....	Silver City, N. M.....	43.50	
	Whitewater, N. M.....	Santa Rita, N. M.....	12.81	
	Hanover Junct'n, N. M.	Fierro, N. M.....	6.66	
				2,012.23

PROPERTY OPERATED—CONTINUED.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of road named.
	From—	To—		
2. Rio Grande & El Paso Railroad company	Texas State Line	El Paso, Texas	20.17	
Eastern Oklahoma Railroad company	Guthrie, O. T.	Ralston, O. T.	89.75	
	Ripley, O. T.	Cushing, O. T.	10.98	
	Cushing, O. T.	Avery, O. T.	6.88	
	Cushing, O. T.	Quay, O. T.	18.40	
	Newkirk, O. T.	Kaw City, O. T.	16.50	
	Seward, O. T.	Cashion, O. T.	10.60	
5. C. & W. I. R. R. Co.	Dearborn Station	Stewart Ave., Chicago	1.48	168.18
T. P. & W. Ry. Co.	Streator Junction	Pekin Junction	5.91	
K. O. Belt Ry. Co.	Big Blue Junction	Kansas City	6.44	
C. R. I. & P. Ry. Co.	St. Joseph, Mo.	Atchison, Kan.	19.56	
Mo. Pac. Ry. Co.	Niotaze, Kan.	State Line	6.61	
F. E. & M. V. R. R. Co.	State Line	Superior, Neb.	2.58	
Total mileage operated				4,871.84

OFFICERS.

Title.	Name.	Location of Office.
President	E. P. Ripley	Chicago, Ill.
Assistant to president	W. B. Jansen	Chicago, Ill.
Assistant to president	A. H. Payson	San Francisco, Cal.
First vice president	E. D. Kenna	Chicago, Ill.
Second vice president	Paul Morton	Chicago, Ill.
Third vice president	J. W. Kendrick	Chicago, Ill.
Secretary and treasurer	E. Wilder	Topeka, Kan.
Assistant secretary	L. O. Deming	New York, N. Y.
Assistant treasurer	H. W. Gardiner	New York, N. Y.
General counsel	Victor Morawetz	New York, N. Y.
Comptroller	D. L. Gallup	New York, N. Y.
Deputy comptroller	D. J. Sheehan	New York, N. Y.
General auditor	H. O. Whitehead	Chicago, Ill.
Assistant general auditor	W. E. Bailey	Chicago, Ill.
Auditor of disbursements	J. W. White	Topeka, Kan.
Freight auditor	W. J. Healy	Topeka, Kan.
Ticket auditor	J. F. Mitchell	Topeka, Kan.
General manager	H. U. Mudge	Topeka, Kan.
Chief engineer	James Dun	Chicago, Ill.
Chief engineer (acting)	O. A. Morse	Topeka, Kan.
General superintendent	J. E. Hurley	Topeka, Kan.
General superintendent	D. E. Cain	La Junta, Kan.
Superintendent of telegraph	O. H. Gaunt	Topeka, Kan.
Signal engineer	T. S. Stevens	Topeka, Kan.
Superintendent of transportation	C. W. Kouns	Topeka, Kan.
Car accountant	G. B. Hetherington	Topeka, Kan.
Superintendent of motive power	G. R. Henderson	Topeka, Kan.
Assistant superintendent of motive power	Alfred Lovell	Topeka, Kan.
General purchasing agent	W. E. Hodges	Chicago, Ill.
Assistant general purchasing agent	M. J. Collins	Chicago, Ill.
General solicitor	E. D. Kenna	Chicago, Ill.
General attorney	Robert Dunlap	Chicago, Ill.
General attorney	F. T. A. Junkin	Chicago, Ill.
Claims attorney	J. D. M. Hamilton	Topeka, Kan.
Tax commissioner	E. T. Cartledge	Topeka, Kan.
Chief surgeon	J. P. Kester	Topeka, Kan.
Freight traffic manager	W. B. Biddle	Chicago, Ill.
Passenger traffic manager	G. T. Nicholson	Chicago, Ill.
Assistant traffic manager	W. A. Bissell	San Francisco, Cal.
General freight agent	J. E. Gorman	Chicago, Ill.
Assistant general freight agent	F. O. Maegly	Chicago, Ill.
Assistant general freight agent	F. H. Manter	Chicago, Ill.
Assistant general freight agent	C. W. Cook	Topeka, Kan.
General passenger agent	W. J. Black	Topeka, Kan.
General baggage agent	P. Walsh	Topeka, Kan.

DIRECTORS.

Names of Directors.	Address.	Date of expiration of Term.
H. Rieman Duval.....	New York.....	1908
Thomas P. Fowler.....	New York.....	1908
Chas. S. Giesd.....	Topeka.....	1908
Victor Morawetz.....	New York.....	1908
Edward J. Berwind.....	New York.....	1904
E. D. Kenna.....	Chicago.....	1904
R. Somers Hayes.....	New York.....	1904
Andrew C. Jones.....	Wichita, Kan.....	1904
George G. Haven.....	New York.....	1905
John G. McCullough.....	Vermont.....	1905
Benjamin P. Cheney.....	Boston.....	1905
Edward P. Ripley.....	Chicago.....	1906
Charles Steele.....	New York.....	1906
Byron L. Smith.....	Chicago.....	1906
Howel Jones.....	Topeka.....	1906

NOTE—Term of director expires on second Thursday in December of year opposite name.

1. Total number of stockholders at date of last election, 14,542.
2. Date of last meeting of stockholders for election of directors, December 11, 1902.
3. Give postoffice address of general office, Topeka, Kansas
4. Give postoffice address of operating office, Topeka, Kansas.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

PROPERTY OPERATED.

a. Line operated under trackage rights.

1. Railroad line represented by capital stock:

a. Main line.

b. Branches and spurs.

Name.	Terminals.		Miles of line for each class of roads named.	Miles of line for each class of roads named.
	From—	To—		
1. a Chicago, Burlington & Quincy Railroad.....	Chicago, Ill.....	Pacific Junction, Iowa.....	478.21	896.19
Burlington & Missouri River Railroad in Nebraska.....	Galesburg, Ill.....	Quincy, Ill.....	94.91	
1. b Chicago, Burlington & Quincy Railroad.....	Galesburg, Ill.....	Peoria, Ill.....	82.77	
Peoria & Hannibal Railroad.....	Pacific Junction, Iowa.....	Kearney, Neb.....	195.29	
Chicago & Iowa Railroad.....	Aurora, Ill.....	West Chicago, Ill.....	12.85	
Chicago, Rockford & Northern Railroad.....	Vincennes, Ill.....	Lewistown, Ill.....	80.13	
Ottawa, Oswego & Fox River Railroad.....	South Aurora, Ill.....	Rushville, Ill.....	33.66	
Illinois Valley & Northern Railroad.....	Rock Island, Ill.....	Forreston, Ill.....	73.45	
Chicago & Rock River Railroad.....	Bigg Creek, Ill.....	Rockford, Ill.....	28.50	
Joliet, Rockford & Northern Railroad.....	Geneva, Ill.....	Streator, Ill.....	67.25	
Illinois Grand Trunk Railroad.....	Shelton, Ill.....	Walnut, Ill.....	59.49	
Dixon, Peoria & Hannibal Railroad.....	Sheridan Junction, Ill.....	Starling, Ill.....	47.98	
American Central Railroad.....	Mendon, Ill.....	Paw Paw, Ill.....	19.54	
Dixon & Quincy Railroad.....	Buda, Ill.....	Fulton, Ill.....	65.40	
Carthage & Burlington Railroad.....	Galesburg, Ill.....	Elmwood, Ill.....	44.82	
Quincy & Warsaw Railroad.....	Quincy, Ill.....	Rio, Ill.....	13.22	
St. Louis, Rock Island & Chicago Railroad.....	Rock Island, Ill.....	New Boston, Ill.....	60.63	
Quincy, Alton & St. Louis Railroad.....	Alton, Ill.....	Keokuk, Ill.....	6.25	
Albia, Knoxville and Des Moines Railroad.....	Albia, Iowa.....	Quincy, Ill.....	70.20	297.54
Des Moines and Knoxville Railroad.....	Knoxville, Iowa.....	East Alton, Ill.....	40.44	
Chicago, Fort Madison & Des Moines Railroad.....	Fort Madison, Iowa.....	Keokuk, Ill.....	17.13	
Burlington & Missouri Railroad.....	Chariton, Iowa.....	Des Moines, Iowa.....	46.94	
Burlington & Missouri River Railroad.....	Chariton, Iowa.....	Des Moines, Iowa.....	52.97	
Leon, Mt. Ayr & Southwest Railroad.....	Red Oak, Iowa.....	Des Moines, Iowa.....	54.95	
St. Joseph & Des Moines Railroad.....	Leon, Iowa.....	Des Moines, Iowa.....	53.54	
Grant City & Southern Railroad.....	Grant City, Mo.....	Hopkins, Mo.....	44.61	
		Hannibal, Iowa.....	59.17	
		Hannibal, Mo.....	57.73	
		Albany, Mo.....	46.58	
		St. Joseph, Mo.....	43.13	
		Albany Junction, Mo.....	19.98	

PROPERTY OPERATED—CONTINUED.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
Charlton Des Moines & Southern Railroad.....	Charlton, Iowa.....	Indianola, Iowa.....	80.49	
Creston & Northern Railroad.....	Creston, Iowa.....	Fontanelle, Iowa.....	27.60	
b Western Iowa Railroad.....	Fontanelle, Iowa.....	Cumberland, Iowa.....	20.88	
Brownsville & Nodaway Valley Railroad.....	Villisca, Iowa.....	Burlington Junction, Mo.....	95.02	
Clarinda, Colorado Springs & Southwestern Railroad.....	Clarinda, Iowa.....	Northboro, Iowa.....	17.85	
Red Oak & Atlantic Railroad.....	Red Oak, Ill.....	Grissold, Iowa.....	18.04	
Nebraska City, Sidney & Northwestern Railroad.....	Hastings, Iowa.....	Sidney, Iowa.....	21.12	
Hastings & Avoca Railroad.....	Hastings, Iowa.....	Carson, Iowa.....	16.79	
Chicago, Burlington & Northern Railroad.....	Oregon, Ill.....	St. Paul, Minn.....	89.41	
	Fulton, Ill.....	Savanna, Ill.....	16.72	
	Galena Junction, Ill.....	Galena, Ill.....	8.82	
	East Winona, Wis.....	Winona, Minn.....	1.84	
At Dubuque, Iowa.....	At Dubuque, Iowa.....	Central City, Neb.....	41.88	
York, Neb.....	York, Neb.....	Salem, Neb.....	17.60	
Nemaha, Neb.....	Nemaha, Neb.....	Beatrice, Neb.....	66.19	
Nemaha, Neb.....	Nemaha, Neb.....	Wymore, Neb.....	11.69	
Beatrice, Neb.....	Beatrice, Neb.....	Colorado State Line.....	239.41	
Hastings, Neb.....	Hastings, Neb.....	Grand Island, Neb.....	18.51	
Aurora, Neb.....	Aurora, Neb.....	Hastings, Neb.....	27.76	
Table Rock, Neb.....	Table Rock, Neb.....	Lester, Neb.....	148.93	
Omaha, Neb.....	Omaha, Neb.....	Oreapolis, Neb.....	16.88	
Crete, Neb.....	Crete, Neb.....	Beatrice, Neb.....	81.04	
Pappio, Neb.....	Pappio, Neb.....	Beatrice, Neb.....	8.87	
Nemaha, Neb.....	Nemaha, Neb.....	York, Neb.....	185.78	
Nebraska City Bridge Line.....	Nebraska City Bridge Line.....	York, Neb.....	6.77	
Lincoln, Neb.....	Lincoln, Neb.....	Columbus, Neb.....	73.49	
Atchison, Kan.....	Atchison, Kan.....	Lincoln, Neb.....	144.95	
Rulo Bridge Line.....	Rulo Bridge Line.....	Lincoln, Neb.....	8.42	
Napier, Mo.....	Napier, Mo.....	Beawell, Mo.....	5.86	
Chester, Neb.....	Chester, Neb.....	Fairmount, Neb.....	45.19	
Kenesaw, Neb.....	Kenesaw, Neb.....	Oxford, Neb.....	60.67	
De Witt, Neb.....	De Witt, Neb.....	Colorado State Line.....	238.82	
Edgar, Neb.....	Edgar, Neb.....	Superior, Neb.....	28.83	
Odell Junction, Neb.....	Odell Junction, Neb.....	Concordia, Kan.....	71.04	
Republican, Neb.....	Republican, Neb.....	Oberlin, Kan.....	78.93	
Orleans, Neb.....	Orleans, Neb.....	Kansas State Line.....	69.61	
Colorado State Line, Neb.....	Colorado State Line, Neb.....	Denver, Col.....	174.89	
Colorado State Line, Wyo.....	Colorado State Line, Wyo.....	Wyoming State Line, Col.....	144.88	
Colorado State Line, Wyo.....	Colorado State Line, Wyo.....	Cheyenne, Wyoming.....	29.01	
Nebraska State Line.....	Nebraska State Line.....	St Francis, Kansas.....	74.18	

PROPERTY OPERATED—CONTINUED.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
Wabash Railroad.....	Chapin, Ill.	Jacksonville, Ill.	10.00	
Union Pacific Railroad.....	Bloomfield, Iowa	Moulton, Iowa.	14.11	
	Union Pacific Transfer, Iowa.	Omaha, Neb.	2.79	
	Gilmore, Neb.	South Omaha, Neb.	4.54	
	Sterling, Colo.	Union, Colo.	23.87	
	St. Paul, Minn.	Minneapolis, Minn.	11.65	
	At St. Paul, Minn.		.63	
	At Minneapolis, Minn.		2.21	
	East Winona, Wis.	Winona, Minn.	.98	
	At St. Louis Mo.	To East St. Louis, Ill.	7.03	
	At Hannibal, Mo.		.44	
	At Keokuk, Iowa.		.05	
	At Louisiana, Mo.		.34	
	Winthrop, Mo.	State Line.	.92	
	At Archdeon, Kan.		1.78	
	Stellings, Mo.	Leavenworth, Kan.	.41	
	Utah Junction, Colo.	Burns Junction, Colo.	11.80	
	Huntley, Mont.	Billings, Mont.	12.62	
	At Carson, Iowa.		23.23	
	East Louisiana, Ill.	Louisiana, Mo.	18.77	
	Burlington, Iowa.	Mediapolis, Iowa.	2.07	
	At Milan, Mo.		.62	
	At Stromsburg, Neb.		.22	
	K. C. & Omaha Junction, Neb.	Endicott, Neb.	12.00	
	At Fairfield, Neb.		2.95	
Total.....			211.08	8,806.75

OFFICERS,

Title.	Name.	Location of Office.
President.....	Geo. B. Harris.....	Chicago, Ill.
First vice president.....	D. Miller.....	Chicago, Ill.
Second vice president.....	Howard Elliott.....	Chicago, Ill.
Secretary.....	T. S. Howland.....	Chicago, Ill.
Treasurer.....	T. S. Howland.....	Chicago, Ill.
General counsel.....	J. W. Blythe.....	Burlington, Iowa.
General solicitor.....	C. M. Dawes.....	Chicago, Ill.
General solicitor.....	C. F. Manderson.....	Omaha, Neb.
General solicitor.....	C. M. Spencer.....	St. Joseph, Mo.
General auditor.....	C. I. Sturgis.....	Chicago, Ill.
Auditor.....	W. F. Durkee.....	Omaha, Neb.
Auditor.....	B. L. Crosby.....	St. Joseph, Mo.
General manager.....	F. A. Delano.....	Chicago, Ill.
General manager.....	C. W. Holdredge.....	Omaha, Neb.
General manager.....	C. M. Levey.....	St. Louis, Mo.
Chief engineer.....	W. L. Breckenridge.....	Chicago, Ill.
Chief engineer.....	I. S. P. Weeks.....	Lincoln, Neb.
Chief engineer.....	L. F. Goodale.....	St. Louis, Mo.
General superintendent.....	F. O. Rice.....	Chicago, Ill.
General superintendent.....	T. E. Calvert.....	Lincoln, Neb.
General superintendent.....	Henry Miller.....	St. Louis, Mo.
Supervisor of telegraph.....	W. W. Ryder.....	Chicago, Ill.
Freight traffic manager.....	Thos. Miller.....	Chicago, Ill.
General freight agent.....	D. O. Ives.....	Omaha, Neb.
General freight agent.....	W. Gray.....	St. Louis, Mo.
Assistant general freight agent.....	W. B. Hamblin.....	Chicago, Ill.
Assistant general freight agent.....	E. R. Puffer.....	Chicago, Ill.
Assistant general freight agent.....	Geo. Morton.....	Chicago, Ill.
Assistant general freight agent.....	C. E. Spens.....	Chicago, Ill.
Assistant general freight agent.....	A. B. Smith.....	Omaha, Neb.
Assistant general freight agent.....	F. Montmorency.....	Omaha, Neb.
Assistant general freight agent.....	W. C. Maxwell.....	St. Louis, Mo.
Passenger traffic manager.....	P. S. Eustis.....	Chicago, Ill.
General passenger agent.....	L. Francis.....	Omaha, Neb.
General passenger agent.....	L. W. Wakeley.....	St. Louis, Mo.
Assistant general passenger agent.....	W. A. Lalor.....	Chicago, Ill.
Assistant general passenger agent.....	J. E. Buckingham.....	Omaha, Neb.
General baggage agent.....	F. H. Ellis.....	Chicago, Ill.
General baggage agent.....	T. Marsland.....	Lincoln, Neb.
Land commissioner.....	W. W. Baldwin.....	Burlington, Iowa.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
Charles E. Perkins.....	Burlington, Iowa.....	November 4, 1908
Edward F. Nichols.....	New York, N. Y.....	November 4, 1908
Geo. B. Harris.....	Chicago, Ill.....	November 4, 1908
Jas. J. Hill.....	St. Paul, Minn.....	November 4, 1908
W. P. Clough.....	New York, N. Y.....	November 4, 1908
Robert Bacon.....	New York, N. Y.....	November 4, 1908
E. M. Harriman.....	New York, N. Y.....	November 4, 1908
Jacob H. Schiff.....	New York, N. Y.....	November 4, 1908
George J. Gould.....	New York, N. Y.....	November 4, 1908
H. McK. Twombly.....	New York, N. Y.....	November 4, 1908
Norman B. Ream.....	New York, N. Y.....	November 4, 1908

1. Total number of stockholders at date of last election, 489.
2. Date of last meeting of stockholders for election of directors, November 5, 1902.
3. Give postoffice address of general office, 208 Adams street, Chicago, Ill.
4. Give postoffice address of operating office, 208 Adams street, Chicago, Ill.

CHICAGO GREAT WESTERN RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
 - a Main line.
 - b Branches and spurs.
2. Proprietary companies whose entire capital stock is owned by this company.
5. Lines operated under trackage rights.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
Chicago Great Western Railway Company	St. Paul, Minn	Dubuque, Iowa	253.53	
a	Aiken, Ill	Forest Home, Ill	146.93	
	Galena, Ill	Aiken, Ill	1.33	
	Oelwein, Iowa	Des Moines, Iowa	130.33	
	Des Moines, Iowa	St. Joseph, Mo	159.25	
	Bee Creek, Mo	Beverly, Mo	23.00	
	Hayfield, Minn	Manley Junction, Iowa	49.20	
				761.33
b	Sumner, Iowa	Hampton, Iowa	63.95	
	Cedar Falls, Iowa	Wilson Junction, Iowa	7.48	
	Eden, Minn	Mantorville, Minn	7.57	
	Sycamore, Ill	De Kalb, Ill	5.81	
				84.81
2. DeKalb & Great Western (included under "B.")				
5. As follows:				
St Paul & Northern Pacific ..	Minneapolis, Minn	St. Paul, Minn	10.56	
D. & Dubuque Bridge Co.	Dubuque, Iowa	East Dubuque, Ill .....	.59	
Illinois Central Railroad	East Dubuque, Ill	Portage Curve, Ill	18.23	
Chicago, Burlington & Q.	Portage Curve, Ill	Galena, Ill .....	.52	
Chicago Terminal Transfer ..	Forest Home, Ill	Chicago, Ill	10.18	
Des Moines Union Railway	In city of Des Moines, Ia		2.26	
Des Moines & Kansas City	In city of Des Moines, Ia .....		.44	
Kansas City, St. Joseph branch	In city of St. Joseph, Mo .....		.81	
St. Joseph Terminal Co.	In city of St. Joseph, Mo .....		.39	
Kansas City Northwestern	Leavenworth, Kan	Kansas City, Kan	27.91	
Leavenworth Northern & Southern	In city of Leavenworth		2.46	
Leavenworth, Topeka & Northwestern	In city of Leavenworth	Kansas City, Kan	1.40	
Chicago, Rock Island & Pacific	Beverly, Mo	Stillings, Mo	3.59	
Leavenworth Terminal Railway & B. Company	Stillings, Mo	Leavenworth, Kan	1.34	
Atchison, Topeka & Santa Fe ..	St. Joseph, Mo	Bee Creek, Mo	7.63	
Kansas City Suburban Belt ..	In city of Kansas City,	Kansas and Mo	2.50	
				85.83
Total				932.01

OFFICERS.

Title.	Name.	Location of Office.
Chairman of board	A. B. Stickney	St. Paul, Minn.
President	A. B. Stickney	St. Paul, Minn.
First vice president	Amel Oppenheim	St. Paul, Minn.
Secretary	R. C. Wight	St. Paul, Minn.
Treasurer	R. O. Barnard	St. Paul, Minn.
General solicitor	F. B. Kellogg	St. Paul, Minn.
Attorney	A. G. Briggs	St. Paul, Minn.
Auditor	C. O. Kalman	St. Paul, Minn.
General manager	S. C. Stickney	St. Paul, Minn.
Assistant general manager	Tracy Lyon	St. Paul, Minn.
Chief engineer	F. R. Coates	St. Paul, Minn.
General superintendent	G. A. Goodell	St. Paul, Minn.
Division superintendent	C. E. Dafoe	St. Paul, Minn.
Division superintendent	R. W. Edwards	Dubuque, Iowa
Division superintendent	C. P. Stembles	Des Moines, Iowa
Traffic manager	P. C. Stahr	St. Paul, Minn.
General freight agent	S. O. Brooks	St. Paul, Minn.
Assistant general freight agent	W. B. Martin, F. H. Tibbets, S. E. Stohr	St. Paul, Chicago
General passenger agent	J. P. Elmer	Chicago, Illinois
Assistant general passenger agent	R. F. Malone	Chicago, Illinois
General ticket agent	J. P. Elmer	Chicago, Illinois
Assistant general ticket agent	R. F. Malone	Chicago, Illinois
General baggage agent	G. T. Spelman	Chicago, Illinois

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
Frederick Weyerhaeuser	St. Paul, Minnesota	September, 1904
A. B. Stickney	St. Paul, Minnesota	September, 1904
Amel Oppenheim	St. Paul, Minnesota	September, 1905
J. W. Link	St. Paul, Minnesota	September, 1905
Samuel C. Stickney	St. Paul, Minnesota	September, 1905
R. C. Wight	St. Paul, Minnesota	September, 1905
Wm. A. Reed	New York City, N. Y.	September, 1904
T. H. Wheeler	New York City, N. Y.	September, 1905
W. E. Fletcher	Minneapolis, Minnesota	September, 1905

LONDON FINANCE COMMITTEE.

Mr. Howard Gilliat	London, England.
Mr. Alexander F. Wallace	London, England.
Mr. Edwin Waterhouse	London, England.
Sir Charles Tennant, Baronet	London, England.

1. Total number of stockholders at date of last election, 5,949.
2. Date of last meeting of stockholders for election of directors, September 3, 1903.
3. Give postoffice address of general office, St. Paul, Minnesota.
4. Give postoffice address of operating office, St. Paul, Minnesota.

MASON CITY & FORT DODGE RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:

a Main line.

b Branches and spurs.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of road named
	From—	To—		
Mason City & Fort Dodge Railroad	Manley Junction, Iowa	Fort Dodge, Iowa.	81.38	108.16
a Main line.....	Hampton, Iowa.....	Clarion, Iowa.....	26.78	
b Branches and spurs.....	Fort Dodge, Iowa.....	Lehigh, Iowa.....	15.67	18.57
	Coalville, Iowa.....	Carbon,	2.90	
Total.....				126.73

OFFICERS.

Title.	Name.	Location of Office.
President.....	A. B. Stickney.....	St. Paul, Minn.
First vice president.....	A. S. Fairchild.....	New York
Secretary.....	H. S. Pace.....	New York City.
Treasurer.....	O. E. Seekworth.....	New York City.
Assistant treasurer.....	O. O. Kalman.....	St. Paul, Minn.
Attorney, or general counsel.....	A. G. Briggs.....	St. Paul, Minn.
Auditor.....	O. O. Kalman.....	St. Paul, Minn.
General manager.....	S. C. Stickney.....	St. Paul, Minn.
Assistant general manager.....	T. Lyons.....	St. Paul, Minn.
Chief engineer.....	F. R. Coates.....	St. Paul, Minn.
General superintendent.....	W. B. Causey.....	Fort Dodge, Iowa.
Division superintendent.....	O. Cornellison.....	Fort Dodge, Iowa.
Traffic manager.....	P. C. Stohr.....	St. Paul, Minn.
General freight agent.....	S. O. Brooks.....	St. Paul, Minn.
District freight agent.....	S. D. Parkhurst.....	Fort Dodge, Iowa.
General passenger agent.....	J. P. Elmer.....	Chicago, Ill.
Assistant general passenger agent.....	R. F. Malone.....	Chicago, Ill.
General ticket agent.....	J. P. Elmer.....	Chicago, Ill.
General baggage agent.....	G. T. Spelman.....	Chicago, Ill.

ORGANIZATION.

Name of Directors.	Postoffice Address.	Date of Expiration of Term.
A. B. Stickney.....	St. Paul, Minn.....	May, 1904.
H. A. Hutchins.....	New York City.....	May, 1904.
Arthur S. Fairchild.....	New York City.....	May, 1904.
J. W. Colt.....	New York City.....	May, 1904.
Myron T. Herrick.....	Columbus, Ohio.....	May, 1904.

8. Give postoffice address of general office, Fort Dodge, Iowa.

4. Give postoffice address of operating office, St. Paul, Minn.

WISCONSIN, MINNESOTA & PACIFIC RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:

a Main line.

b Branches and spurs.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of road named.
	From—	To—		
Wisconsin, Minnesota & Pacific Railroad company.....	Mankato, Minn.....	Red Wing, Minn.....	95.70	268.10
a	Red Wing, Minn.....	Osage, Iowa....	118.20	
	Winona, Minn..	Simpson, Minn..	54.20	
b	Claybank Junction, Minn..	Claybank Minn.	2.00	2.90
	Red Wing, Minn.....	Sewerpipe Works	.90	
Total.....				271.00

OFFICERS.

Title.	Name.	Location of Office.
President.....	F. B. Kellogg.....	St. Paul, Minn.
First vice president.....	A. B. Stickney.....	St. Paul, Minn.
Secretary.....	G. F. Philleo.....	St. Paul, Minn.
Treasurer.....	R. O. Barnard.....	St. Paul, Minn.
General solicitor.....	F. B. Kellogg.....	St. Paul, Minn.
Assistant comptroller.....	C. O. Kaiman.....	St. Paul, Minn.
General manager.....	E. C. Stickney.....	St. Paul, Minn.
General superintendent.....	G. A. Goodell.....	St. Paul, Minn.
Division superintendent.....	C. S. Weston.....	Red Wing, Minn.
Traffic manager.....	P. C. Stohr.....	St. Paul, Minn.
General freight agent.....	E. O. Brooks.....	St. Paul, Minn.
Assistant general freight agent.....	W. B. Martin.....	St. Paul, Minn.
General passenger agent.....	J. P. Elmer.....	Chicago, Ill.
Assistant general passenger agent.....	R. F. Malone.....	Chicago, Ill.
General ticket agent.....	J. P. Elmer.....	Chicago, Ill.
Assistant general ticket agent.....	R. F. Malone.....	Chicago, Ill.
General baggage agent.....	G. T. Spelman.....	Chicago, Ill.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
A. B. Stickney..	St. Paul, Minn.....	September, 1904.
F. B. Kellogg.....	St. Paul, Minn.....	September, 1904.
Kenneth Clark.....	St. Paul, Minn.....	September, 1904.
C. A. Severance..	St. Paul, Minn.....	September, 1904.
R. C. Wight.....	St. Paul, Minn.....	September, 1904.

2. Date of last meeting of stockholders for election of directors, September 11, 1903.

3. Give postoffice address of general office, St. Paul, Minn.

4. Give postoffice address of operating office, St. Paul, Minn.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

PROPERTY OPERATED.

Divisions.	Terminals.		Illinois.	Wisconsin.	Iowa.	Minnesota.	North Dakota.	South Dakota.	Missouri.	Michigan.	Total.
	From—	To—									
Chicago and Milwaukee Division	Chicago	Milwaukee	45.06	87.92	.....	.....	.....	.....	.....	.....	82.98
.....	Rondout	Libertyville	8.00	.....	.....	.....	.....	.....	.....	.....	8.00
.....	Libertyville	Janeville	29.83	84.57	.....	.....	.....	.....	.....	.....	68.90
Chicago and Evanston Division	Chicago	Llewellyn Park	13.75	.....	.....	.....	.....	.....	.....	.....	13.75
Chicago and Council Bluffs Division (in Illinois)	North Chicago	Savanna	138.87	.....	.....	.....	.....	.....	.....	.....	138.87
.....	Galewood	Dunning	2.93	.....	.....	.....	.....	.....	.....	.....	2.93
Chicago and Council Bluffs Division (in Iowa)	Savanna	Council Bluffs .....	.....	.....	849.14	.....	.....	.....	.....	.....	849.14
.....	Elk River Junction	Clinton .....	.....	.....	10.62	.....	.....	.....	.....	.....	10.62
.....	Davenport	Jackson Junction .....	.....	.....	133.37	.....	.....	.....	.....	.....	133.37
.....	Elkridge	Hurstville .....	.....	.....	94.61	.....	.....	.....	.....	.....	94.61
.....	Farley	Farley .....	.....	.....	43.63	.....	.....	.....	.....	.....	43.63
.....	Sabula	Green Island .....	.....	.....	11.86	.....	.....	.....	.....	.....	11.86
.....	Brown	Green Island .....	.....	.....	11.90	.....	.....	.....	.....	.....	11.90
Kansas City Division	Marion	Ottumwa .....	.....	.....	97.00	.....	.....	.....	.....	.....	97.00
.....	Ottumwa Junction	Coburg .....	.....	.....	62.27	.....	.....	.....	140.27	.....	202.54
Racine and Southwestern Division	Racine	Elkridge	50.68	69.31	.....	.....	.....	.....	.....	.....	119.04
.....	Savanna	East Moline	47.70	.....	.....	.....	.....	.....	.....	.....	47.70
.....	Janeville	Beloit .....	.....	13.36	.....	.....	.....	.....	.....	.....	13.36
.....	Elkhorn	Eagle .....	.....	16.50	.....	.....	.....	.....	.....	.....	16.50
.....	Rockton	Rockford	14.94	.....	.....	.....	.....	.....	.....	.....	14.94
Dubuque Division	Green Island	River Junction .....	.....	.....	134.50	24.98	.....	.....	.....	.....	149.48
.....	Bellevue	Cascade .....	.....	.....	35.77	.....	.....	.....	.....	.....	35.77
.....	Turkey River Jet	West Union .....	.....	.....	53.84	.....	.....	.....	.....	.....	53.84
.....	Waukon Junction	Waukon .....	.....	.....	22.95	.....	.....	.....	.....	.....	22.95
.....	Reno	Preston .....	.....	.....	.....	57.77	.....	.....	.....	.....	57.77

Superior Division.....	North Milwaukee	Champion	186.02				57.79	283.81
	Hilbert Junction	Appleton	20.44					20.44
	Menasha	Neenah	1.89					1.89
	Oconto Junction	Oconto	11.94					11.94
	Ellis Junction	Menominee	21.09				1.34	22.43
	Wausaukee	Girard Junction	17.65					17.65
	Channing	Ontonagon					92.87	92.87
	Kelso	Crystal Falls					6.14	6.94
La Crosse Division.....	Milwaukee (Reed st.)	La Crosse	186.70					186.70
	Watertown Junction	Madison	86.48					86.48
	Portage City	East Madison	83.01					83.01
	Viroqua Junction	Viroqua	82.17					82.17
	North La Crosse	Onalaska	8.76					8.76
Northern Division. . .	Milwaukee (Chebanst)	Portage City	100.24					100.24
	Cement Line Jct.	Rock	1.06					1.06
	Iron Ridge	Fond du Lac	80.94					80.94
	Horicon	Berlin	42.80					42.80
	Brandon	Markesan	11.49					11.49
	Ripon	Oshkosh	19.09					19.09
	Rush Lake Junction	Winneconne	14.89					14.89
	Merrill Park	North Milwaukee	6.17					6.17
Wisconsin Valley Division.	Granville	North Lake	20.08					20.08
	Tomah	Star Lake	183.22					183.22
	New Lisbon	Pittsville	41.65					41.65
	Pittsville Junction	Vesper	8.42					8.42
	Dexterville	Romadka	27.65					27.65
River Division.....	North La Crosse	Minneapolis	1.89			186.71		188.10
	St. Croix Junction	Stillwater				24.78		24.78
Wabasha Division.....	Wabasha	Zumbrota				54.21		54.21
Chippewa Valley Division.	Wabasee	Chippewa Falls	61.18			1.88		63.01
	Red Cedar Junction	Menominee	16.32					16.32
Hastings and Dakota Division	South Minneapolis	Ortonville	177.27			107.08		177.27
	Ortonville Junction	Aberdeen	1.47					108.49
	Glencoe	Hutchinson	13.45					13.45
	Hopkins	Lake Minnetonka	7.84					7.84
	Hastings	Benton Junction	53.71					53.71
	Milbank	Sisseton				57.24		57.24
	Andover	Harlem				88.71		88.71
Fargo Division.....	Ortonville	Fargo	46.29			17.20		116.97
James River Division.....	Mitchell	Edgely				81.61		192.98
	Aberdeen	Bowdle				57.08		57.08
	Orient	Eureka				67.83		67.83
	Bowdle	Eureka				40.65		40.65
	Eureka	Linton				88.10		49.15

PROPERTY OPERATED—CONTINUED.

Divisions.	Terminals.		Illinois.	Wisconsin.	Iowa.	Minnesota.	North Dakota.	South Dakota.	Missouri.	Michigan.	Total.
	From—	To—									
Southern Minnesota Division	La Crescent.....	Woonsocket.....	.....	.....	.....	206.23	.....	97.20	.....	.....	303.43
	Wells.....	Mankato.....	.....	.....	.....	88.23	.....	.....	.....	.....	88.23
	Madison.....	Bristol.....	.....	.....	.....	.....	.....	108.02	.....	.....	108.02
Prairie du Chien Division...	Milwaukee.....	North McGregor.....	.....	194.50	.....	.....	.....	.....	.....	.....	194.50
	Mazomanie.....	Prairie du Sac.....	.....	10.87	.....	.....	.....	.....	.....	.....	10.87
	Lone Rock.....	Richland Center.....	.....	16.22	.....	.....	.....	.....	.....	.....	16.22
Mineral Point Division.....	Milton.....	Shullsburg.....	.....	76.94	.....	.....	.....	.....	.....	.....	76.94
	Brodhead.....	New Glarus.....	.....	22.78	.....	.....	.....	.....	.....	.....	22.78
	Warren.....	Mineral Point.....	.....	81.23	.....	.....	.....	.....	.....	.....	81.23
	Calamine.....	Platteville.....	.....	17.14	.....	.....	.....	.....	.....	.....	17.14
Iowa and Minnesota Division	Calmar.....	Minneapolis.....	.....	.....	41.88	130.64	.....	.....	.....	.....	172.52
	Conover.....	Decorah.....	.....	.....	10.00	.....	.....	.....	.....	.....	10.00
	Austin.....	Mason City.....	.....	.....	27.96	11.34	.....	.....	.....	.....	39.30
	Mendota.....	St. Paul.....	.....	.....	.....	5.56	.....	.....	.....	.....	5.56
	Northfield.....	Cannon Junction.....	.....	.....	.....	81.98	.....	.....	.....	.....	81.98
	Farmington.....	La Sueur.....	.....	.....	.....	85.37	.....	.....	.....	.....	85.37
	North McGregor.....	Chamberlain.....	.....	.....	291.48	.....	.....	149.77	.....	.....	441.25
Iowa and Dakota Division..	Benlah.....	Elkader.....	.....	.....	19.20	.....	.....	.....	.....	.....	19.20
	Spencer.....	Spirit Lake.....	.....	.....	20.18	.....	.....	.....	.....	.....	20.18
	Rock Valley.....	Hudson.....	.....	.....	8.99	.....	.....	89	.....	.....	9.98
	Marion Junction.....	Running Water.....	.....	.....	.....	.....	.....	62.86	.....	.....	62.86
	Manilla.....	Scotland Junction.....	.....	.....	96.90	.....	.....	82.22	.....	.....	179.12
Sioux City & Dakota Division	Napa.....	Platte.....	.....	.....	.....	.....	.....	82.00	.....	.....	82.00
	Scotland.....	Mitchell.....	.....	.....	.....	.....	.....	47.67	.....	.....	47.67
	Elk Point.....	Sioux Falls Junction.....	.....	.....	34.92	.....	.....	67.81	.....	.....	102.73
	Tripp.....	Armour.....	.....	.....	.....	.....	.....	20.45	.....	.....	20.45
	Des Moines.....	Spencer.....	.....	.....	155.46	.....	.....	.....	.....	.....	155.46
Des Moines Division.....	Olive.....	Boone.....	.....	.....	84.97	.....	.....	.....	.....	.....	84.97
	Rockwell City.....	Storm Lake.....	.....	.....	88.58	.....	.....	.....	.....	.....	88.58
	Total.....	Total.....	347.27	1,700.12	1,794.91	1,149.65	158.81	1,298.10	140.27	158.94	6,982.57

	Iowa.	Total.
Miles of road as per table attached	1,794.91	6,682.57
Deduct—one half joint mileage.....	1.01	18.87
Miles owned	1,793.90	6,663.20
Add—one half joint mileage.....	1.01	18.87
Miles used under contracts.....	41.98	150.86
Total miles operated.....	1,836.89	6,832.92
Total.....	.....	6,682.57

OFFICERS.

Title.	Name.	Location of Office.
Chairman of the board.....	Roswell Miller.....	New York, N. Y.
President.....	A. J. Earling.....	Chicago, Ill.
Third vice president.....	J. H. Highland.....	Chicago, Ill.
Treasurer.....	F. G. Ranney.....	Chicago, Ill.
Assistant treasurer.....	John McNab.....	Chicago, Ill.
General solicitor.....	Burton Hanson.....	Chicago, Ill.
General counsel.....	George E. Peck.....	Chicago, Ill.
Assistant general solicitor.....	H. H. Field.....	Chicago, Ill.
Assistant general solicitor.....	C. B. Keeler.....	Chicago, Ill.
Comptroller.....	H. G. Hangan.....	Chicago, Ill.
General auditor.....	W. N. D. Wisne.....	Chicago, Ill.
Assistant general auditor.....	W. F. Dudley.....	Chicago, Ill.
General manager.....	H. R. Williams.....	Chicago, Ill.
Assistant general manager.....	W. J. Underwood.....	Chicago, Ill.
Chief engineer.....	D. J. Whittamore.....	Chicago, Ill.
General superintendent.....	D. L. Bush.....	Chicago, Ill.
Assistant general superintendents.....	Two in number.....	
Division superintendents.....	Eighteen in number.....	
Superintendent of telegraph.....	N. J. Fry.....	Milwaukee, Wis.
General freight agent.....	E. S. Keeley.....	Chicago, Ill.
Assistant general freight agents.....	Four in number.....	Chicago, Ill.
General passenger agent.....	F. A. Miller.....	Chicago, Ill.
Assistant general passenger agents.....	Three in number.....	Chicago, Ill.
General baggage agent.....	W. D. Carrick.....	Milwaukee, Wis.
Land commissioner.....	H. G. Hangan.....	Milwaukee, Wis.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
J. Ogden Armour.....	Chicago.....	September, 1904
August Belmont.....	New York.....	September, 1903
Frank S. Bond.....	New York.....	September, 1905
A. J. Earling.....	Chicago.....	September, 1905
Peter Geddes.....	New York.....	September, 1903
Chas. W. Harkness.....	New York.....	September, 1905
Frederick Layton.....	Milwaukee.....	September, 1904
Joseph Milbank.....	New York.....	September, 1904
Roswell Miller.....	New York.....	September, 1903
William Rockefeller.....	New York.....	September, 1903
Henry H. Rogers.....	New York.....	September, 1905
James H. Smith.....	New York.....	September, 1905
Samuel Spencer.....	New York.....	September, 1904

1. Total number of stockholders at date of last election, 5,252.
2. Date of last meeting of stockholders for election of directors, September 27, 1902.
3. Give postoffice address of general office, Chicago, Ill.
4. Give postoffice address of operating office, Chicago, Ill.

CHICAGO & NORTH-WESTERN RAILWAY COMPANY.
PROPERTY OPERATED.
MILES OF COMPLETED ROAD, JUNE 30, 1903.

Name and Terminals.		Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.	South Dakota.	North Dakota.	Nebraska.	Wyoming.
From—	To—										
Lines represented by capital stock of Chicago & North-Western Railway Company:											
Chicago	Council Bluffs	491.00	187.88	858.12							
Chicago	Freeport	121.00	121.00								
South Branch Junction	River (Chicago)	4.50	4.50								
Elgin	Williams' Bay	51.04	95.82		15.22						
St. Charles	Aurora	11.80	11.80								
Cortland	Sycamore	1.60	4.64								
Belvidere	Spring Valley	75.78	75.78								
Nelson	Con. P. & P. U. at Peoria	82.98	82.98								
Stanwood	Anamosa (quarry)	78.57		73.57							
Des Moines	Tipton	8.50		8.50							
Des Moines	Jewell Junction	59.09		59.09							
Boone	Coal Banks	8.28		8.28							
Carroll	Harlan (end of track)	41.11		41.11							
Manning	Andon	17.00		17.00							
Belle Plaine	Mechanick	64.00		64.00							
Belle Plaine	End of track (Buxton)	21.55		21.55							
Belle Plaine	Sanborn	241.20		140.88			100.87				
Maple River	Elmore	184.56		184.56			84				
Maple River	Howarden (State Line)	145.20		145.20							
Maple River	Fox Lake, Minnesota	45.66		45.66							
Maple River	Onawa	141.63		141.63			12.38				
Maple River	Carnarvon	19.00		19.00							
Maple River	Sargent's Bluff	99.87		99.87							
Maple River	Densden	24.80		24.80							
Maple River	Mondamin	61.80		61.80							
Maple River	Sioux City	75.65		75.65							
Maple River	Deadwood, So. Dakota	588.09		588.09							
Maple River	Arlington	27.76		27.76							
Maple River	Hastings	127.26		127.26							
Maple River	Kansas State Line										
Maple River	Yond Superior	124.14		124.14							
Maple River	Lincoln Omaha, Inc. Con.	45.11		45.11							
Maple River	South Omaha, Inc. Con.										
Maple River	to U. S. Yards & Omaha	10.36		10.36							
Maple River	Oakdale (via Albion)	118.91		118.91							

[illegible]

RECAPITULATION.

[illegible]

*Operated by F., E. & M. V. Railroad prior to February 17, 1903.
†45.82 miles—Evan to Marshall—opened for business August 18, 1902.

OFFICERS.

Title.	Name.	Location of Office.
President.....	Marvin Hughitt	Chicago, Ill.
First vice president.....	Eugene E. Osborn.....	New York, N. Y.
Second vice president.....	Marshall M. Kirkman.....	Chicago, Ill.
Third vice president.....	Hiram R. McCullough.....	Chicago, Ill.
Secretary.....	Eugene E. Osborn.....	New York, N. Y.
Treasurer.....	S. O. Howe.....	New York, N. Y.
General counsel.....	Lloyd W. Bowers.....	Chicago, Ill.
Auditor.....	J. B. Redfield.....	Chicago, Ill.
General manager.....	W. A. Gardner.....	Chicago, Ill.
Assistant general manager.....	R. H. Ashton.....	Chicago, Ill.
Chief engineer.....	Edward C. Carter.....	Chicago, Ill.
General superintendent.....	Wm. D. Cantillon.....	Chicago, Ill.
Assistant general superintendent.....	T. A. Lawson.....	Chicago, Ill.
Division superintendent.....	W. H. Whalen.....	Boone, Iowa
Division superintendent.....	E. G. Schevenell.....	Mason City, Iowa
Division superintendent.....	W. D. Beck.....	Eagle Grove, Iowa
Division superintendent.....	F. Walters.....	Sioux City, Iowa
Superintendent of telegraph.....	G. H. Thayer.....	Chicago, Ill.
Freight traffic manager.....	M. Hughitt, Jr.....	Chicago, Ill.
Passenger traffic manager.....	W. B. Kniskern.....	Chicago, Ill.
General freight agent.....	E. D. Brigham.....	Chicago, Ill.
General passenger agent.....	C. A. Cairns.....	Chicago, Ill.
General ticket agent.....	C. A. Cairns.....	Chicago, Ill.
General baggage agent.....	Frank D. Taylor.....	Chicago, Ill.
Land commissioner.....	Josiah F. Cleveland.....	Chicago, Ill.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
Marvin Hughitt.....	Chicago, Ill.....	June, 1904
Frank Work.....	New York, N. Y.....	June, 1904
James Stillman.....	New York, N. Y.....	June, 1904
Oliver Ames.....	Boston, Mass.....	June, 1904
Zenas Crane.....	Dalton, Mass.....	June, 1904
W. K. Vanderbilt.....	New York, N. Y.....	June, 1905
F. W. Vanderbilt.....	New York, N. Y.....	June, 1905
H. McK. Twombly.....	New York, N. Y.....	June, 1905
Byron L. Smith.....	Chicago, Ill.....	June, 1905
Cyrus H. McCormick.....	Chicago, Ill.....	June, 1905
Marshall Field.....	Chicago, Ill.....	June, 1905
Albert Keep.....	Chicago, Ill.....	June, 1906
Chauncey M. Depew.....	New York, N. Y.....	June, 1906
Samuel F. Barger.....	New York, N. Y.....	June, 1906
James O. Fargo.....	New York, N. Y.....	June, 1906
H. C. Frick.....	Pittsburg, Pa.....	June, 1906
David P. Kimball.....	Boston, Mass.....	June, 1906

1. Total number of stockholders at date of last election, 4,103.
2. Date of last meeting of stockholders for election of directors, June 4, 1903.
3. Give postoffice address of general office, Chicago and New York.
4. Give postoffice address of operating office, Chicago, Ill.

CHICAGO, IOWA & DAKOTA RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
 a Main line.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a Chicago, Iowa & Dakota Railway Company.....	Eldora Junction.....	Alden	26.40	
Total				26.40

OFFICERS.

Title.	Name.	Location of Office.
President.....	Marvin Hughitt.....	Chicago, Ill.
First vice president.....	M. M. Kirkman	Chicago, Ill.
Secretary.....	J. B. Redfield	Chicago, Ill.
Treasurer.....	M. M. Kirkman	Chicago, Ill.
Assistant treasurer.....	H. C. Stuart.	Eldora, Iowa
General manager.....	H. C. Stuart.....	Eldora, Iowa

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
Marvin Hughitt.....	Chicago, Ill.....	July, 1908
M. M. Kirkman	Chicago, Ill.....	July, 1908
H. R. McCullough.....	Chicago, Ill.....	July, 1908
W. A. Gardner	Chicago, Ill.....	July, 1908
W. H. Stennett.....	Chicago, Ill.....	July, 1908
H. C. Stuart.....	Eldora, Iowa	July, 1908
J. B. Redfield.....	Chicago, Ill.....	July, 1908

1. Total number of stockholders at date of last election, 8.
2. Date of last meeting of stockholders for election of directors, July 9, 1902.
3. Give postoffice address of general office, Chicago, Ill.
4. Give postoffice address of operating office, Eldora, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
 - a Main line.
 - b Branches and spurs.
2. Proprietary companies whose entire capital stock is owned by this company.
3. Line operated under trackage rights.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a Chicago, St. P., Minneapolis & Omaha.....	Elroy.....	St. Paul.....	198.10	
	Nor. Wisconsin Jct.....	Bayfield.....	177.57	
	Eau Claire.....	Spooner.....	81.51	
	Superior Junction.....	Duluth.....	71.70	
	St. Paul.....	Le Mars.....	243.42	
	Missouri River at Covington.....	Omaha.....	128.06	
	St. Croix Draw Bridge.....	Stillwater Switch.....	4.55	
	Stillwell Junction.....	Stillwater.....	9.30	
	Hudson.....	Ellsworth.....	24.82	
	Merrillan.....	Marshfield.....	38.67	
	Ashland Junction.....	Ashland.....	4.98	
	Ashland Shore Line.....		1.31	
	West Eau Claire.....	Shaw's Mills.....	2.74	
	Fairchild.....	Mondovi.....	36.75	
	Menomonie Junction.....	Menomonie City.....	5.01	
	Menomonie Junction.....	Cedar Falls.....	2.01	
	Lake Crystal.....	Elmore.....	45.43	
	Heron Lake.....	Pipestone.....	55.10	
	Madelia.....	Fairmont.....	28.88	
	Bingham Lake.....	Carrie.....	38.68	
	Trent.....	Mitchell.....	180.73	
	Luverne.....	Doon.....	23.00	
	Coburn.....	Newcastle.....	26.95	
	Emerson.....	Norfolk.....	46.50	
	Wakefield.....	Hartington.....	53.76	
	Wayne.....	Bloomfield.....	45.14	
	Emerald.....	Weston.....	56.57	
2. Chippewa Valley & N. W. Ry.....	Radisson Junction.....	Radisson.....	36.00	1,523.89
Eau Claire, Chipp. & N. E. Ry.....	Chippewa Falls.....	Holcombe.....	27.70	
3. St. Louis River Bridge (Nor. Pacific Ry).....	West Superior.....	Rice's Point.....	1.59	
Great Northern Ry.....	St. Paul.....	Minneapolis.....	11.40	
Minneapolis & St. Louis R. R.....	Minneapolis.....	Merrim Junction.....	27.00	
Illinois Central Railroad.....	Le Mars.....	Sioux City.....	25.20	
Sioux City Bridge Co.....	Bridge across Missouri River and tracts at Sioux City.....		3.90	
Chicago & N.-W. Ry.....	Sioux City.....	Sioux City Bridge Co's Track.....	.50	
Total mileage operated.....				1,657.18

OFFICERS.

Title.	Name.	Location of Office.
President.....	Marvin Hughitt.....	Chicago, Ill.
First vice president and assistant secretary.....	E. E. Osborn.....	New York, N. Y.
Second vice president.....	James T. Clark.....	St. Paul, Minn.
Secretary.....	S. E. Woodman.....	Hudson, Wis.
Treasurer and second assistant secretary.....	S. O. Howe.....	New York, N. Y.
Assistant treasurer and third assistant secretary.....	R. H. Williams.....	New York, N. Y.
General attorney.....	Pierce Butler.....	St. Paul, Minn.
General counsel.....	Thomas Wilson.....	St. Paul, Minn.
Comptroller.....	L. A. Robinson.....	St. Paul, Minn.
Auditor of expenditures.....	W. H. Stennett.....	Chicago, Ill.
Local treasurer.....	C. P. Nash.....	St. Paul, Minn.
General manager.....	A. W. Trenholm.....	St. Paul, Minn.
Chief engineer.....	C. W. Johnson.....	St. Paul, Minn.
General superintendent.....	W. C. Winter.....	St. Paul, Minn.
Division superintendent.....	Wm. Bennett.....	St. Paul, Minn.
Division superintendent.....	L. F. Slaker.....	St. James, Minn.
Division superintendent.....	S. G. Strickland.....	Omaha, Neb.
Purchasing agent.....	Isaac Seddon.....	St. Paul, Minn.
Superintendent of telegraph.....	H. C. Hope.....	St. Paul, Minn.
General freight agent.....	H. C. Pearce.....	St. Paul, Minn.
Assistant general freight agent.....	E. B. Ober.....	St. Paul, Minn.
General passenger agent.....	T. W. Teesdale.....	St. Paul, Minn.
Assistant general passenger agent.....	G. H. McRae.....	St. Paul, Minn.
General baggage agent.....	E. F. Woode.....	St. Paul, Minn.
Car service agent.....	A. Dregmal.....	St. Paul, Minn.
General claim agent.....	E. L. Poole.....	St. Paul, Minn.
Land commissioner.....	G. W. Bell.....	Hudson, Wis.

ORGANIZATION.

Name of Directors.	Postoffice Address.	Date of Expiration of Term.
F. W. Vanderbilt.....	New York, N. Y.....	June, 1904
Wm. K. Vanderbilt.....	New York, N. Y.....	June, 1904
Albert Keep.....	Lake Geneva, Wis.....	June, 1904
H. McK. Twombly.....	New York, N. Y.....	June, 1904
Marvin Hughitt.....	Chicago, Ill.....	June, 1905
Byron L. Smith.....	Chicago, Ill.....	June, 1905
Chauncey M. Depew.....	New York, N. Y.....	June, 1905
David P. Kimball.....	Boston, Mass.....	June, 1905
Horace G. Burt.....	Omaha, Neb.....	June, 1905
Martin L. Sykes.....	New York, N. Y.....	June, 1906
Thomas Wilson.....	St. Paul, Minn.....	June, 1906
John M. Whitman.....	Chicago, Ill.....	June, 1906
John A. Humbird.....	St. Paul, Minn.....	June, 1906

1. Total number of stockholders at date of last election, 1,045.
2. Date of last meeting of stockholders for election of directors, June 6, 1908.
3. Give postoffice address of general office, St. Paul, Minn.
4. Give postoffice address of operating office, St. Paul, Minn.

FREMONT, ELKHORN & MISSOURI VALLEY RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
 - a Main line.
 - b branches and spurs.
3. Line operated under lease for specified sum.
5. Line operated under trackage rights.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a Fremont, Elkhorn & Missouri Valley Railroad.....	Omaha, Neb.....	Casper, Wyo.....	637.68	637.68
1. b Fremont, Elkhorn & Missouri Valley Railroad*.....	Fremont..... Linwood..... Junction near Scribner Platte River..... Norfolk Junction.... Dakota Junction..... Whitewood..... Buffalo Gap..... Irvington..... Pine St., Deadwood... Portland Junction.... Branches to Mines off Ruby Basin Line.. Branches to Mines off Portland Mine Line. Gayville.....	Hastings..... Kansas State Line (beyond Superior.).. Oakdale (via Albion).. Lincoln..... Bonesteel, S. D..... Pine St., Deadwood... Belle Fourche..... Hot Springs..... South Omaha..... Ruby Basin..... Portland Mine..... Lead City.....	127.20 124.14 118.91 45.11 123.44 144.83 21.19 14.12 10.36 11.27 2.40 2.55 1.6 2.92	
3. Chicago & North-Western Railway company.....	California Junction...	Fremont, Neb.....	31.77	31.77
5. Chicago & North-Western Railway.....	Missouri Valley, Iowa	California Junction, Ia.	5.84	
Chicago, St. Paul, Minneapolis & Omaha Railway....	Omaha, Neb.....	Blair, Neb.....	24.70	30.54
Total				1435.16

*The railroad property and franchises of this company were leased to the Chicago & North-Western Railway company, February 16, 1903, for the term of twenty-five years. On February 28, 1903, this company sold and conveyed its remaining interest in the railroad property to the Chicago & North-Western company which purchasing company assumed the debts, liabilities and obligations of the Fremont, Elkhorn & Missouri Valley Railway company. The following report shows the operations of the Fremont, Elkhorn & Missouri Valley Railway company from July 1, 1902, to February 16, 1903, inclusive.

OFFICERS.

Title.	Name.	Location of Office.
President.....	Marvin Hughitt	Chicago, Ill.
First vice president.....	E. E. Osborn	New York, N. Y.
Second vice president	Hiram B. McCulloch	Chicago, Ill.
Secretary	J. B. Redfield	Chicago, Ill.
Treasurer	M. M. Kirkman	Chicago, Ill.
General counsel	Lloyd W. Bowers	Chicago, Ill.
General attorney	B. T. White	Omaha, Neb.
Comptroller	M. M. Kirkman	Chicago, Ill.
Auditor	J. B. Redfield	Chicago, Ill.
General manager	Geo. F. Bidwell	Omaha, Neb.
Chief engineer	A. A. Schenck	Omaha, Neb.
General superintendent	Charles C. Hughes	Norfolk, Neb.
Division superintendent	Henry C. Mahanna	Freemont, Neb.
Division superintendent	Charles H. Reynolds	Norfolk, Neb.
Division superintendent	Frank A. Harmon	Chadron, Neb.
Superintendent of telegraph	Wm. P. McFarlane	Missouri Valley, Iowa
General freight agent	John A. Kuhn	Omaha, Neb.
Assistant general freight agent	Amos H. Merchant	Omaha, Neb.
General passenger agent	John R. Buchanan	Omaha, Neb.
Land commissioner	J. F. Cleveland	Chicago, Ill.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
Marvin Hughitt.....	Chicago, Ill.....	May, 1904
Albert Keep	Chicago, Ill.....	May, 1904
E. E. Osborn	New York, N. Y.	May, 1904
David P. Kimball	Boston, Mass	May, 1904
M. M. Kirkman	Chicago, Ill	May, 1904
H. B. McCullough	Chicago, Ill	May, 1904
J. B. Redfield	Chicago, Ill	May, 1904

1. Total number of stockholders at date of last election, 10.
2. Date of last meeting of stockholders for election of directors, May 23, 1902.
3. Give postoffice address of general office, Chicago, Ill., and Omaha, Neb.
4. Give postoffice address of operating office, Omaha, Neb.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock :
 - a Main line.
 - b Branches and spurs.
2. Proprietary companies whose entire capital stock is owned by this company.
3. Line operated under lease for specified sum.
4. Line operated under contract, or where the rental is contingent upon earnings or other considerations.
5. Line operated under trackage rights.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a Chicago, Rock Island & Pacific Railway Company.....	Chicago, Ill.....	Council Bluffs, Iowa.....	500.46	2,883.61
	South Omaha, Neb.....	Colorado Springs, Colo.....	583.54	
	Davenport, Iowa.....	Atchison, Kan.....	284.00	
	St. Joseph, Mo.....	Terrill, I. T.....	520.12	
	Herington, Kan.....	Terhoma, O. T.....	223.24	
	Altamont, Mo.....	Leavenworth, Kan.....	67.54	
	Edgerton Junction, Mo.....	Euclidville, Mo.....	24.61	
	South Englewood, Ill.....	South Chicago, Ill.....	7.48	
	South Englewood, Ill.....	Blue Island, Ill.....	4.92	
	Wilton, Iowa.....	Line Kiln, Iowa.....	6.15	
	Newton, Iowa.....	Monroe, Iowa.....	17.02	
	Des Moines, Iowa.....	Indianola & Winterset, Iowa.....	47.48	
	Menlo, Iowa.....	Guthrie Center, Iowa.....	14.51	
	Andubon, Iowa.....	Grissold, Iowa.....	39.84	
	Harlan, Iowa.....	Carson, Iowa.....	39.61	
	Gowrie, Iowa.....	Sibbly, Iowa.....	110.01	
	Mount Zion, Iowa.....	Kearney, Iowa.....	4.50	
	Washington, Iowa.....	Knosville, Iowa.....	79.81	
	Wilton, Iowa.....	Massette, Iowa.....	12.04	
	Kansas City, Mo.....	South Armoirdale, Kan.....	2.55	
	Horton, Kan.....	Jansen, Neb.....	108.46	
	McFarland, Kan.....	Belleville, Kan.....	102.92	
	Herington, Kan.....	Salina, Kan.....	49.30	
	Dodge City, Kan.....	Euclid, Kan.....	26.57	
	Fairbury, Neb.....	Nelson, Neb.....	51.65	
	North End, O. T.....	Billings, O. T.....	24.72	
	Kingfisher, O. T.....	Cashden, O. T.....	16.08	
	Lawton, O. T.....	Andarko, O. T.....	88.10	
1. b Chicago, Rock Island & Pacific Railway Company.....				

1. Chicago, Rock Island & Pacific Railway Company.....	Lawton, O. T.....	Chattanooga, O. T.....	20.98
2. Endic & Anadarko Railway Company.....	Chickasha, I. T.....	Mangum, O. T.....	97.57
3. Burlington, Cedar Rapids & Northern Railway Company*.....	Endic, O. T.....	Watonga, O. T.....	64.74
	Geary, O. T.....	Anadarko, O. T.....	40.02
	Lawton, O. T.....	Waurika, I. T.....	40.90
	Bridgeport Out-Of.....		2.94
	Burlington, Iowa.....	Comus, Minn.....	205.05
	Resemont, Minn.....	Newport, Minn.....	12.41
	Vinton, Iowa.....	Watertown, S. D.....	875.97
	Waverly Junction, Iowa.....	Waverly, Iowa.....	5.68
	Lion Junction, Iowa.....	Potterville & Decorah, Iowa.....	117.40
	Bennett, Iowa.....	Davenport, Iowa.....	81.60
	Elmira, Iowa.....	Clinton, Iowa.....	60.10
	Hayfield Junction, Iowa.....	Tionka, Iowa.....	24.70
	Dows Junction, Iowa.....	Germania Junction, Iowa.....	70.84
	Betherville, Iowa.....	Bridgelynn, Minn.....	50.76
	Muscataine, Iowa.....	What Cheer & Montezuma, Ia.....	92.44
	Elmira, Iowa.....	Iowa Junction, Iowa.....	30.90
	Lake Park Junction, Iowa.....	Hardwick Junction, Minn.....	53.82
	Ellsworth Junction, Minn.....	Siox Falls, S. D.....	42.49
	Laver Grove, Minn.....	West St. Paul, Minn.....	8.83
	Spur, Worthington, Minn.....	Jasper, Minn.....	1.27
	Trotsky, Minn.....	O. M. & St. P. Crossing,	8.71
	Junction, Albert Lea, Minn.....	Albert Lea, Minn.....	70
3. Rock Island & Peoria Railway Company.....	Peoria, Ill.....	Rock Island Junction, Minn.....	31.40
	Peoria, Ill.....	Peoria & Pekin Union Cross'g	90.88
	Gipsy Brewery, Peoria.....	Sherrard, Ill.....	8.08
	Milan, Ill.....	Cable, Ill.....	21.67
	Presumption, Ill.....	Cable, Ill.....	5.70
	Union Depot, Peoria.....	Bridge Street, Peoria, Ill.....	5.22
	Bureau, Ill.....	Peoria, Ill.....	46.90
3. Peoria & Bureau Valley Railroad Company.....	Keokuk, Iowa.....	Des Moines, Iowa.....	162.81
4. Keokuk & Des Moines Railway Company.....	Des Moines, Iowa.....	St. Dodge & Ruthven, Iowa.....	144.04
4. Des Moines & Fort Dodge Railway Company.....	Cameron Junction, Mo.....	Kansas City, Mo.....	54.90
	Council Bluffs, Iowa.....	South Omaha, Neb.....	7.02
	Kansas City, Mo.....	North Topeka, Kan.....	67.95
	Limon, Colo.....	Denver, Colo.....	89.78
	Denver, Colo.....	Pueblo, Colo.....	119.60
	West of Reswell, Colo.....	Colorado Springs, Colo.....	27.16
	Comus, Minn.....	Resemont, Minn.....	27.16
	Newport, Minn.....	Minneapolis, Minn.....	18.17
	Mainly Junction, Iowa.....	Northwood, Iowa.....	11.82
			395.07
			5,579.12

Total.....

* Exclusive of 11.82 miles trackage rights on Iowa Central Railway, between Mainly Junction, Iowa, and Northwood, Iowa.

OFFICERS.

Title.	Name.	Location of Office.
Chairman of the board	D. G. Reid	New York, N. Y.
President	W. B. Leeds	Chicago, Ill.
First vice president	C. H. Warren	Chicago, Ill.
Second vice president	Rob't Mather	Chicago, Ill.
Secretary	G. H. Crosby	Chicago, Ill.
Treasurer	Rob't Mather	Chicago, Ill.
General counsel	W. W. Stevenson	Chicago, Ill.
Comptroller	J. L. Oramer	Chicago, Ill.
Assistant comptroller	F. Nay	Chicago, Ill.
Second assistant comptroller	J. A. Sandberg	Chicago, Ill.
Auditor, disbursements	W. H. Burns	Chicago, Ill.
Auditor, freight traffic	D. Laughlin	Chicago, Ill.
Auditor, passenger traffic	C. A. Goodnow	Chicago, Ill.
General manager	J. F. Stevens	Chicago, Ill.
Chief engineer	H. J. Slifer	Chicago, Ill.
General superintendent, Eastern division	J. M. Gruber	Topeka, Kan.
Assistant general superintendent, Western div.	H. S. Cable	Cedar Rapids, Iowa
Assistant general superintendent, Northern div.	C. P. Adams	Chicago, Ill.
Superintendent of telegraph	J. F. Holden	Chicago, Ill.
Freight traffic manager	H. Gower	Chicago, Ill.
Assistant freight traffic manager	E. B. Boyd	Chicago, Ill.
General freight agent, east of Missouri river	L. M. Allen	Chicago, Ill.
General passenger agent	H. H. Embury	Kansas City, Mo.
General freight agent, West of Missouri river	John Sebastian	Chicago, Ill.
Passenger traffic manager	James T. Maher	Chicago, Ill.
Real estate and tax agent	G. W. Duback	Chicago, Ill.
General baggage agent		

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of expiration of term.
R. R. Cable	Chicago, Ill.	1908
Jas. H. Moore	Chicago, Ill.	1908
F. L. Hine	New York, N. Y.	1908
A. E. Orr	New York, N. Y.	1908
Ogden Mills	New York, N. Y.	1908
A. R. Flower	New York, N. Y.	1904
G. G. McMurtry	New York, N. Y.	1904
G. S. Brewster	New York, N. Y.	1904
W. H. Moore	New York, N. Y.	1904
W. B. Leeds	New York, N. Y.	1905
Marshall Field	Chicago, Ill.	1905
D. G. Reid	New York, N. Y.	1905
F. S. Wheeler	New York, N. Y.	1905

1. Total number of stockholders at date of last election, 2,984.
2. Date of last meeting of stockholders for election of directors, June 14, 1902.
3. Give postoffice address of general office, Chicago, Ill.
4. Give postoffice address of operating office, Chicago, Ill.

COLFAX NORTHERN RAILROAD COMPANY.

PROPERTY OPERATED.

Railroad line represented by capital stock:

α Main line.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. α Colfax Northern Railroad Company.....	Colfax, Iowa.....	Valeria, Iowa.....	6	
Total				6

OFFICERS.

Title.	Name.	Location of Office.
President.....	Thomas N. Hooper, Jr....	Des Moines, Iowa.
First vice president.....	Leland Windsor.....	Des Moines, Iowa.
Secretary and treasurer.....	Frank B. Hooper.....	Colfax, Iowa.
General superintendent.....	Frank B. Hooper.....	Colfax, Iowa.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
Thos. N. Hooper, Jr.....	Des Moines, Iowa.....	June 16, 1904.
Leland Windsor.....	Des Moines, Iowa.....	June 16, 1904.
Frank B. Hooper.....	Colfax, Iowa.....	June 16, 1904.
M. B. Wheelock.....	Colfax, Iowa.....	June 16, 1904.
Geo. D. Wood.....	Colfax, Iowa.....	June 16, 1904.

1. Total number of stockholders at date of election, 5.
2. Date of last meeting of stockholders, June 16, 1903.
3. Give postoffice address of general office, Colfax, Iowa.
4. Give postoffice address of operating office, Colfax, Iowa.

CROOKED CREEK RAILROAD AND COAL COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
 a Main line.

Name.	Terminals.		Miles of line for each road named	Miles of line for each class of roads named
	From—	To—		
1. a Crooked Creek Railroad and Coal company	Lehigh, Iowa	Webster City, Iowa.	17.61	17.61

OFFICERS.

Title.	Name.	Location of Office.
President	Jacob M. Funk	Webster City, Iowa.
First vice president	J. Q. Burnham	Milwaukee, Wis.
Secretary	F. E. Willson	Webster City, Iowa.
Treasurer	Geo. E. Burnham	Milwaukee, Wis.
Auditor	W. H. Whiteford	Lehigh, Iowa.
General manager	F. E. Willson	Webster City, Iowa.
Assistant general manager	G. E. Burnham	Milwaukee, Wis.
Assistant general freight agent	F. E. Willson	Webster City, Iowa.
Assistant general passenger agent	F. E. Willson	Webster City, Iowa.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
Jacob M. Funk	Webster City, Iowa.	3d Tues. in Sept. 1903.
F. E. Willson	Webster City, Iowa.	3d Tues. in Sept. 1903.
G. E. Burnham	Milwaukee, Wis.	3d Tues. in Sept. 1903.
C. S. Burnham	Milwaukee, Wis.	3d Tues. in Sept. 1903.
A. K. Hamilton	Milwaukee, Wis.	3d Tues. in Sept. 1903.
F. Paul Stone	Oconomowoc, Wis.	3d Tues. in Sept. 1903.

1. Total number of stockholders at date of last election, fourteen.
2. Date of last meeting of stockholders for election of directors, September 16, 1902.
3. Give postoffice address of general office, Lehigh, Iowa.
4. Give postoffice address of operating office, Webster City, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock.
 - a. Main line.
5. Line operated under trackage rights.

Name.	Terminals.		Mile- of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a Davenport, Rock Island & North-western Railway company.....	Clinton, Iowa.....	Rock River in Rock Island County, Ill.	46.76	46.76
5. Chicago, Milwaukee & St. Paul Railway.....	Water Works, Davenport, Iowa,	Iowa Street, Davenport, Iowa.....	72	.....
Chicago, Burlington & Quincy Railway.....	Seventeenth street, Rock Island, Ill..	Thirty-eighth Street, Rock Island, Ill.....	1.45	2.17
Total.....				48.98

OFFICERS.

Title.	Name.	Location of Office.
President.....	H. R. Williams.....	Chicago, Ill.
Vice president.....	Jas. C. Hutchins.....	Chicago, Ill.
Secretary and treasurer.....	P. L. Himelichs.....	Davenport, Iowa.
Auditor and assistant treasurer.....	J. H. Ellis.....	Davenport, Iowa.
General manager.....	O. B. Grant.....	Davenport, Iowa.

ORGANIZATION.

Title.	Postoffice Address.	Date of Expiration of Term.
H. R. Williams.....	Chicago, Ill.....	January 19, 1904
Jas. H. Highland.....	Chicago, Ill.....	January 19, 1904
Herman H. Field.....	Chicago, Ill.....	January 19, 1904
Jas. C. Hutchins.....	Chicago, Ill.....	January 19, 1904
Chas. V. Carpenter.....	Chicago, Ill.....	January 19, 1904
Frederic A. Melano.....	Chicago, Ill.....	January 19, 1904
Henry W. Weiss.....	Chicago, Ill.....	January 19, 1904

1. Total number of stockholders at date of last election, 9.
2. Date of last meeting of stockholders for election of directors, January 20, 1903.
3. Give postoffice address of general office, Davenport, Iowa.
4. Give postoffice address of operating office, Davenport, Iowa.

DES MOINES, IOWA FALLS & NORTHERN RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:

a Main line.

Name.	Terminals.		Miles of line for each road named.
	From—	To—	
1. a Des Moines, Iowa Falls & Northern	Des Moines.	Iowa Falls	70

OFFICERS.

Title.	Name.	Location of Office.
Chairman of the board	E. S. Ellsworth.	
President	E. S. Ellsworth.	
First vice president	Wm. Welden.	
Secretary	J. H. Funk.	
Treasurer	W. H. Woods.	
Attorney, or general counsel	J. H. Funk.	
Auditor	W. V. Shipley.	
Chief engineer	R. C. Young.	

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
E. S. Ellsworth. W. H. Courtney. Wm. Welden. J. H. Funk. W. V. Shipley. W. H. Woods. H. E. Hall. H. O. Miller. L. E. Jones. Z. K. Hoag. J. L. Farrington. J. M. Rinehart. J. D. McKay.		

1. Total number of stockholders at date of last election, 19.
2. Date of last meeting of stockholders for election of directors, December 10, 1903.
3. Give postoffice address of general office, Iowa Falls, Iowa.
4. Give postoffice address of operating office, Iowa Falls, Iowa.

DES MOINES UNION RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock.
 α Main line.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. α Des Moines Union Railway company,	Des Moines, Iowa	Des Moines, Iowa	4	4

OFFICERS.

Title.	Name.	Location of Office.
Chairman of the board.....	F. C. Hubbell....	Des Moines, Iowa
President.....	F. C. Hubbell....	Des Moines, Iowa
First vice president.....	H. D. Thompson..	Des Moines, Iowa
Secretary.....	F. M. Hubbell...	Des Moines, Iowa
Treasurer.....	H. D. Thompson..	Des Moines, Iowa
Auditor.....	E. G. Mitchell...	Des Moines, Iowa
Chief engineer.....	A. L. Morgan....	Des Moines, Iowa
General superintendent.....	J. A. Wagner....	Des Moines, Iowa

ORGANIZATION.

Names of Directors	Postoffice Address.	Date of Expiration of Term.
F. C. Hubbell.....	Des Moines, Iowa..	January, 1904
F. M. Hubbell.....	Des Moines, Iowa..	January, 1904
H. D. Thompson.....	Des Moines, Iowa..	January, 1904
Cyrus Kirk.....	Des Moines, Iowa..	January, 1904
C. Huttenlocher.....	Des Moines, Iowa..	January, 1904
J. Ramsey, Jr.....	St. Louis, Mo.....	January, 1904
A. J. Earling.....	Chicago, Ill.....	January, 1904
H. R. Williams.....	Chicago, Ill.....	January, 1904

1. Total number of stockholders at date of last election, 12.
2. Date of last meeting of stockholders for election of directors, January 1, 1903.
3. Give postoffice address of general office, Des Moines, Iowa.
4. Give postoffice address of operating office, Des Moines, Iowa.

DUBUQUE & SIOUX CITY RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:

a Main line.

b Branches and spurs.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a Dubuque & Sioux City R.R.	Dubuque, Iowa	Sioux City, Iowa.....		326.58
1. b Dubuque & Sioux City R.R.	Manchester, Iowa.....	Cedar Rapids, Iowa.....	41.85	
	Onawa, Iowa.....	Sioux Falls, So. Dak.....	155.58	
	Tara, Iowa.....	Council Bluffs, Iowa.....	181.62	
	Cedar Falls Jct., Iowa.....	Glenville Jct. Minn.	94.56	
	Stacyville Jct., Iowa.....	Stacyville, Iowa.....	7.98	
				490.94
Total.....				757.52

OFFICERS.

Title.	Name.	Location of Office.
President.....	Stuyvesant Fish.....	New York City, N. Y.
First vice president.....	John C. Welling.....	Chicago, Ill.
Second vice president.....	E. C. Woodruff.....	Elizabeth, N. J.
Secretary.....	J. F. Merry.....	Dubuque, Iowa
Treasurer.....	E. T. H. Gibson.....	New York City, N. Y.
Assistant secretary.....	Chas. H. Wenman.....	New York City, N. Y.
Local treasurer.....	J. F. Titus.....	Chicago, Ill.
Assistant comptroller.....	Con F. Krebs.....	Chicago, Ill.
General manager.....	J. T. Harahan.....	Chicago, Ill.
General superintendent.....	F. B. Harriman.....	Dubuque, Iowa

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of term.
Stuyvesant Fish.....	New York City, N. Y....	October, 1908
John C. Welling.....	Chicago, Ill.....	October, 1908
E. H. Harriman.....	New York City, N. Y....	October, 1908
E. T. H. Gibson.....	New York City, N. Y....	October, 1908
J. W. Anchin.....	New York City, N. Y....	October, 1908
J. T. Harahan.....	Chicago, Ill.....	October, 1908
J. V. Rider.....	Dubuque, Iowa.....	October, 1908
M. M. Walker.....	Dubuque, Iowa.....	October, 1908
F. D. Stout.....	Chicago, Ill.....	October, 1908
O. O. Tolerton.....	Sioux City, Iowa.....	October, 1908
A. R. Loomis.....	Ft. Dodge, Iowa.....	October, 1908
W. H. Torbert.....	Dubuque, Iowa.....	October, 1908
W. W. Conchar.....	Dubuque, Iowa.....	October, 1908
W. G. Dows.....	Cedar Rapids, Iowa.....	October, 1908
Geo. E. Lichty.....	Waterloo, Iowa.....	October, 1908

1. Total number of stockholders at date of last election, 80.
2. Date of last meeting of stockholders for election of directors, October, 16, 1902.
3. Give postoffice address of general office, Dubuque, Iowa.
4. Give postoffice address of operating office, Central Station, Chicago, Illinois.

IOWA CENTRAL RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:

a Main line.

b Branches and spurs.

4. Line operated under contract, or where the rental is contingent upon earnings or other considerations.

5. Line operated under trackage rights.

Name.	Terminals.		Miles of line for each road named	Miles of line for each class of roads named.
	From—	To—		
1. a Main line.....	Northwood, Iowa.....	Albia, Iowa.....	188.96	375.06
Eastern division.....	Oakaloosa, Iowa.....	Illinois-Iowa state line.	96.90	
Illinois division.....	Iowa-Illinois state line	Iowa Junction, Ill.....	89.20	
1. b Belmond branch.....	Hampton, Iowa.....	Belmond, Iowa.....	22.20	127.21
Story City branch.....	Minerva Jct., Iowa.....	Story City, Iowa.....	34.51	
State Center branch.....	Newburg, Iowa.....	State Center, Iowa.....	26.64	
Montezuma branch.....	G. & M. Jct., Iowa.....	Montezuma, Iowa.....	18.61	
Newton branch.....	New Sharon, Iowa.....	Newton, Iowa.....	27.75	
	Lynnville Jct., Iowa..	Lynnville, Iowa.....	2.50	
4. Iowa Central & Western R.R.	Belmond, Iowa.....	Algona, Iowa.....	37.00	37.00
5. Main Line.....	Northwood, Iowa.....	Albert Lea, Minn.....	16.86	19.16
Illinois division.....	Iowa Junction, Ill.....	Peoria, Ill.....	2.80	
Total.....				558.48

OFFICERS.

Title.	Name.	Location of Office.
President.....	Edwin Hawley.....	New York, N. Y.
Vice president.....	F. H. Davis.....	New York, N. Y.
Vice president.....	L. F. Day.....	Minneapolis, Minn.
Secretary.....	A. C. Doan.....	New York, N. Y.
Treasurer.....	F. H. Davis.....	New York, N. Y.
Assistant treasurer.....	Joseph Gaskell.....	Minneapolis, Minn.
General solicitor.....	Geo. W. Beevers.....	Oakaloosa, Iowa.
Auditor.....	L. G. Scott.....	Minneapolis, Minn.
General manager.....	L. F. Day.....	Minneapolis, Minn.
Chief engineer.....	H. G. Kelley.....	Minneapolis, Minn.
General superintendent.....	M. Sweeney.....	Minneapolis, Minn.
Superintendent.....	J. A. Davis.....	Oakaloosa, Iowa.
Superintendent machinery and equipment.....	Geo. D. Brooke.....	Minneapolis, Minn.
Acting Superintendent of telegraph.....	W. T. Donnelly.....	Oakaloosa, Iowa.
Traffic manager.....	J. N. Tittlemore.....	Peoria, Ill.
Assistant general freight agent.....	S. G. Lutz.....	Peoria, Ill.
Assistant general freight agent.....	H. F. Marsh.....	Peoria, Ill.
General passenger agent.....	A. B. Cutts.....	Minneapolis, Minn.
General ticket agent.....	A. B. Cutts.....	Minneapolis, Minn.
General baggage agent.....	A. B. Cutts.....	Minneapolis, Minn.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
T. P. Shontz	The Rookery, Chicago, Ill.....	September, 1903
R. J. Kimball	No. 7 Nassau street, New York, N. Y.....	September, 1903
E. C. Bradley	No. 258 Broadway, New York, N. Y.....	September, 1903
Henry A. Gardner	New York Life building, Chicago, Ill.....	September, 1904
L. F. Day	Guarantee Loan Building, Minneapolis, Minn.....	September, 1904
Geo. E. Morse	No. 40 Wall street, New York, N. Y.....	September, 1904
Paul Morton	No. 77 Jackson street, Chicago, Ill.....	September, 1905
John E. Searles	No. 27 William street, New York, N. Y.....	September, 1905
Horace J. Morse	No. 18 Wall street, New York, N. Y.....	September, 1905
L. O. Weir	No. 59 Broadway, New York, N. Y.....	September, 1906
Edwin Langdon	No. 320 Broadway, New York, N. Y.....	September, 1906
Russell Sage	No. 81 Nassau street, New York, N. Y.....	September, 1906
Edwin Hawley	No. 25 Broad street, New York, N. Y.....	September, 1907
F. H. Davis	No. 25 Broad street, New York, N. Y.....	September, 1907
Geo. Crocker	No. 25 Broad street, New York, N. Y.....	September, 1907

1. Total number of stockholders at date of last election, 678.
2. Date of last meeting of stockholders for election of directors, September 5, 1902.
3. Give postoffice address of general office, Minneapolis, Minn.
4. Give postoffice address of operating office, Minneapolis, Minn.

ALBIA AND CENTERVILLE RAILWAY COMPANY.

PROPERTY OPERATED.

Railroad line represented by capital stock:

1. α Main line.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. α Albia & Centerville Railway company.....	Albia, Iowa.....	Centerville Iowa.	24.44	
Total.....				24.44

OFFICERS.

Title.	Name	Location of Office.
President	F. M. Drake.....	Centerville, Iowa.
First vice president.....	Russell Sage.....	New York City.
Secretary.....	J. J. Slocum.....	New York City.
Treasurer.....	Russell Sage.....	New York City.
Assistant treasurer.....	C. W. Osborne.....	New York City.
Auditor.....	L. G. Scott.....	Minneapolis, Minn.
General manager.....	L. F. Day.....	Minneapolis, Minn.
Chief engineer.....	H. G. Kelley.....	Minneapolis, Minn.
General superintendent.....	M. Sweeney.....	Minneapolis, Minn.
Superintendent.....	J. A. Davis.....	Oakalocosa, Iowa.
Acting superintendent of telegraph.....	W. T. Donnelly.....	Oakalocosa, Iowa.
Traffic manager.....	J. N. Tittermore.....	Peoria, Ill.
Assistant general freight agent.....	S. G. Lutz.....	Peoria, Ill.
Assistant general freight agent.....	H. F. Marsh.....	Peoria, Ill.
General passenger agent.....	A. B. Cutts.....	Minneapolis, Minn.
General ticket agent.....	A. B. Cutts.....	Minneapolis, Minn.
General baggage agent.....	A. B. Cutts.....	Minneapolis, Minn.

ORGANIZATION.

Name.	Postoffice Address.	Date of Expiration of Term.
F. M. Drake	Centerville, Iowa.....	December 26, 1908
Russell Sag	New York City.....	December 26, 1908
C. W. Osborne.....	New York City.....	December 26, 1908
E. O. Osborne.....	New York City.....	December 26, 1908
J. J. Slocum.....	New York City.....	December 26, 1908

1. Total number of stockholders at date of last election, seven.
2. Date of last meeting of stockholders for election of directors, December 26, 1902.
3. Give postoffice address of general office, 81 Nassau street, New York City, N. Y.
4. Give postoffice address of operating office, Guaranty Loan Building, Minneapolis, Minn.

MANCHESTER & ONEIDA RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
 a Main line.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of road named.
	From—	To—		
1. a Manchester & Oneida Railway company.....	Manchester, Iowa...	Oneida, Iowa.....	8	8

OFFICERS.

Title.	Name.	Location of Office.
President.....	A. Hollister.....	Manchester, Iowa
First vice president.....	M. F. LeRoy.....	Manchester, Iowa
Secretary.....	J. C. Herbert.....	Manchester, Iowa
Treasurer.....	Chas. J. Seeds.....	Manchester, Iowa
General solicitor.....	Fred B. Blair.....	Manchester, Iowa
Auditor.....	Joseph Hutchinson.....	Manchester, Iowa
General manager.....	J. L. Sullivan.....	Manchester, Iowa
Superintendent of telegraph.....	J. L. Sullivan.....	Manchester, Iowa
General freight agent.....	W. N. Wolcott.....	Manchester, Iowa
General passenger agent.....	E. H. Hoyt.....	Manchester, Iowa

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
A. S. Blair.....	Manchester, Iowa.....	1st Tues. in April, 1904
M. F. LeRoy.....	Manchester, Iowa.....	1st Tues. in April, 1905
Joseph Hutchinson.....	Manchester, Iowa.....	1st Tues. in April, 1904
Chas. J. Seeds.....	Manchester, Iowa.....	1st Tues. in April, 1905
E. M. Carr.....	Manchester, Iowa.....	1st Tues. in April, 1905
B. W. Jewell.....	Manchester, Iowa.....	1st Tues. in April, 1905
Wm. Hockaday.....	Manchester, Iowa.....	1st Tues. in April, 1904
R. R. Robinson.....	Manchester, Iowa.....	1st Tues. in April, 1905
W. L. Drew.....	Manchester, Iowa.....	1st Tues. in April, 1904
A. A. Morse.....	Manchester, Iowa.....	1st Tues. in April, 1905
A. Hollister.....	Manchester, Iowa.....	1st Tues. in April, 1905
J. C. Herbert.....	Manchester, Iowa.....	1st Tues. in April, 1905
E. H. Hoyt.....	Manchester, Iowa.....	1st Tues. in April, 1905
W. N. Wolcott.....	Manchester, Iowa.....	1st Tues. in April, 1905
W. A. Abbott.....	Manchester, Iowa.....	1st Tues. in April, 1904

1. Total number of stockholders at date of election.
2. Date of last meeting of stockholders for election of directors, April 7, 1905.
3. Give postoffice address of general office, Manchester, Iowa.
4. Give postoffice address of operating office, Manchester, Iowa.

MINNEAPOLIS & ST. LOUIS RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:

a Main line.

b Branches and spurs.

5. Line operated under trackage rights.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a The Minneapolis & St. Louis R. R. Co..	Minneapolis, Minn.	Angus, Iowa.....	.....	260.04
1. b The Minneapolis & St. Louis R. R. Co..	Kalo Junction, Ia..	Kalo, Iowa.....	1.46	
	Hopkins, Minn....	Watertown, S. D..	215.10	
	Manitou Jet., Minn	Tonka Bay, Minn..	1.45	
	Winthrop, Minn...	Storm Lake, Iowa.	153.68	
5. Northern Pacific Railway company	St. Paul, Minn....	Minneapolis, Minn.	.....	871.69
				10.11
Total				641.84

OFFICERS.

Title.	Name.	Location of Office.
President.....	Edwin Hawley...	New York, N. Y.
Vice president	L. F. Day.....	Minneapolis, Minn.
Secretary and assistant treasurer	Joseph Gaskell ..	Minneapolis, Minn.
Treasurer	F. H. Davis.....	New York, N. Y.
General attorney	Albert E. Clarke.	Minneapolis, Minn.
Auditor	L. G. Scott.....	Minneapolis, Minn.
General manager	L. F. Day.....	Minneapolis, Minn.
Chief engineer	H. G. Kelley	Minneapolis, Minn.
General superintendent.....	M. Sweeney	Minneapolis, Minn.
Superintendent	W. T. Noonan....	Minneapolis, Minn.
Superintendent machinery and equipment.....	Geo. D. Brooke..	Minneapolis, Minn.
General freight agent	W. M. Hopkins..	Minneapolis, Minn.
Assistant general freight agent	J. L. Blake	Minneapolis, Minn.
General passenger and ticket agent.....	A. B. Cutts.....	Minneapolis, Minn.
General baggage agent.....	A. B. Cutts.....	Minneapolis, Minn.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of term.
F. H. Davis.....	New York, N. Y. ..	October, 1908
L. F. Day.....	Minneapolis, Minn.	October, 1908
J. E. Searies.....	New York, N. Y. ..	October, 1908
Edwin Hawley.....	New York, N. Y. ..	October, 1904
F. E. Palmer.....	New York, N. Y. ..	October, 1904
L. O. Weir.....	New York, N. Y. ..	October, 1904
Geo. Crocker.....	New York, N. Y. ..	October, 1905
H. E. Huntington	New York, N. Y. ..	October, 1905
Edwin Langdon.....	New York, N. Y. ..	October, 1905

1. Total number of stockholders at date of last election, 484.
2. Date of last meeting of stockholders for election of directors, October 7, 1902.
3. Give postoffice address of general office, Minneapolis, Minn.
4. Give postoffice address of operating office, Minneapolis, Minn.

MUSCATINE NORTH & SOUTH RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
 a Main line.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a Muscatine North & South Railroad company	Muscatine..	Elrick Junction..	23.67	

OFFICERS.

Title.	Name.	Location of Office.
President.....	W. M. Gorham.....	Philadelphia, Pa.
First vice president.....	H. F. Balch.....	Minneapolis, Minn.
Secretary and treasurer.....	Henry Jayne.....	Muscatine, Iowa
General solicitor.....	Henry Jayne.....	Muscatine, Iowa
Attorney, or general counsel.....	Henry Jayne.....	Muscatine, Iowa
Auditor.....	Geo. Reeder.....	Muscatine, Iowa
General manager.....	Chas. Howard.....	Muscatine, Iowa
Superintendent of telegraph.....	James A. Coe.....	Muscatine, Iowa
Traffic manager.....	Chas. Howard.....	Muscatine, Iowa

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
H. F. Balch.....	Minneapolis.....	
M. J. Peppard.....	Minneapolis.....	
J. A. Nelson.....	Minneapolis.....	
W. M. Gorham.....	Philadelphia.....	
H. W. Huttig.....	Muscatine.....	
Henry Jayne.....	Muscatine.....	
P. M. Musser.....	Muscatine.....	

- Total number of stockholders at date of last election.
- Date of last meeting of stockholders for election of directors, January 14, 1902.
- Give postoffice address of general office, Muscatine.
- Give postoffice address of operating office, Muscatine.

NEWTON & NORTHWESTERN RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
a Main line.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a Newton & Northwestern R. R. Co.	Fraser, Iowa. . .	Gowrie, Iowa.....	21	

OFFICERS.

Title.	Name.	Location of Office.
President.....	Hamilton Browne.....	Boone, Iowa
First vice president.....	S. T. Meservy.....	Fort Dodge, Iowa
Secretary and assistant treasurer.....	Wm. A. Kelly.....	Fraser, Iowa
Treasurer.....	J. Joseph Wright.....	Chicago, Ill
General manager.....	J. L. Blake.....	Boone, Iowa

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
Hamilton Browne.....	Boone, Iowa.....	May, 1904
E. Sidney Shepard.....	New Haven, N. Y.....	May, 1904
H. W. Poor.....	New York, N. Y.....	May, 1904
S. T. Meservy.....	Fort Dodge, Iowa.....	May, 1904
Wm. A. Kelly.....	Fraser, Iowa.....	May, 1904

1. Total number of stockholders at date of last election,
2. Date of last meeting of stockholders for election of directors, May, 1903.
3. Give postoffice address of general office, Boone, Iowa.
4. Give postoffice address of operating office, Boone, Iowa.

TABOR & NORTHERN RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
a Maine line.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a Tabor & Northern Railway.....	Tabor.....	Malvern.....	8.79	8.79

OFFICERS.

Title.	Name.	Location of Office.
Chairman of the board.....	Robert McClelland.....	Tabor, Iowa
President.....	Robert McClelland.....	Tabor, Iowa
First vice president.....	Thos. McClelland.....	Galesburg, Ill
Secretary and treasurer.....	H. C. Dye.....	Tabor, Iowa
Auditor.....	R. S. McClelland.....	Tabor, Iowa
Traffic manager.....	R. S. McClelland.....	Tabor, Iowa

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
Robert McClelland.....	Tabor, Iowa.....	June 10, 1905
Thomas McClelland.....	Galesburg, Ill.....	June 10, 1905
J. M. Bacham.....	Pasadena, Cal.....	June 10, 1904
H. C. Dye.....	Tabor, Iowa.....	June 10, 1905
R. S. McClelland.....	Tabor, Iowa.....	June 10, 1905

1. Total number of stockholders at date of last election, 43.
2. Date of last meeting of stockholders for election of directors, June 10, 1903.
3. Give postoffice address of general office, Tabor, Iowa.
4. Give postoffice address of operating office, Tabor, Iowa.

UNION PACIFIC RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:

a Main line.

b Branches and spurs.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a Union Pacific railroad company.				
Nebraska division.....	Council Bluffs, Iowa.....	Cheyenne, Wyoming.....	518.64	
Nebraska division.....	Initial Point spur.....	Omaha.....	3.95	
Wyoming division.....	Cheyenne, Wyoming.....	Ogden, Utah.....	484.25	
Kansas division.....	Kansas City, Missouri.....	Cheyenne Wells, Colo.....	462.80	
Colorado division, Eastern district	Cheyenne Wells, Colorado	Denver, Colorado.....	177.22	
Colorado division, Northern district.....	Cheyenne, Wyoming.....	Denver (Pullman), Colo...	104.15	
Colorado division, Julesburg district.....	Julesburg, Colorado.....	La Salle.....	151.53	1,902.04
1. b Beatrice branch.....	Valley, Nebraska.....	Beatrice, Nebraska.....	96.72	
Stromsburg branch.....	Valparaiso, Nebraska.....	Stromberg, Nebraska.....	53.30	
Norfolk branch.....	Columbus, Nebraska.....	Norfolk, Nebraska.....	50.37	
Albion branch.....	Oconee, Nebraska.....	Albion, Nebraska.....	34.54	
Cedar Rapids branch.....	Genoa, Nebraska.....	Spalding, Nebraska.....	44.41	
Ord branch.....	Grand Island, Nebraska.....	Ord, Nebraska.....	60.77	
Scotia Spur branches.....	Scotia Junction, Nebraska.....	Scotia, Nebraska.....	1.37	
Loup City branch.....	St. Paul, Nebraska.....	Loup City, Nebraska.....	39.40	
Pleasanton branch.....	Boelus, Nebraska.....	Pleasanton, Nebraska.....	22.06	
Kearney branch.....	Kearney, Nebraska.....	Calloway, Nebraska.....	65.79	
Leavenworth branch.....	Leavenworth, Kansas.....	Lawrence, Kansas.....	31.63	
Manhattan branch.....	Manhattan, Kansas.....	Beatrice, Nebraska.....	92.58	
Blue Springs spur.....	Blue Springs Jct, Neb.....	Blue Springs, Nebraska.....	.67	
Junction City branch.....	Junction City, Kansas.....	Concordia, Kansas.....	70.86	
	Lawrenceburg, Kansas.....	Bellville, Kansas.....	17.15	
Solomon branch.....	Solomon, Kansas.....	Beloit, Kansas.....	58.89	
McPherson branch.....	Salina, Kansas.....	McPherson, Kansas.....	35.46	
Colby branch.....	Salina, Kansas.....	Oakley, Kansas.....	225.35	
Boulder branch.....	Brighton, Colorado.....	Boulder, Colorado.....	27.00	
Park City branch.....	Echo, Utah.....	Park City, Utah.....	27.59	1,058.66
Total.....				2,955.70

OFFICERS.

Title.	Name.	Location of Office.
Chairman of executive committee.....	E. H. Harriman.....	Arden, N. Y.
President.....	Horace G. Burt.....	Omaha, Neb.
Vice president.....	Wm. D. Cornish.....	New York, N. Y.
Secretary.....	Alex. Millar.....	New York, N. Y.
Assistant secretary.....	Jas. Hellen.....	New York, N. Y.
Treasurer.....	Frederick V. S. Crosby.....	New York, N. Y.
General solicitor.....	Wm. R. Kelly.....	Omaha, Neb.
General counsel.....	Winslow S. Pierce.....	New York, N. Y.
Assistant general counsel.....	Lawrence Green.....	New York, N. Y.
Comptroller.....	Wm. Mahl.....	New York, N. Y.
Assistant comptroller.....	H. S. Bradt.....	New York, N. Y.
General auditor.....	Erastus Young.....	Omaha, Neb.
Superintendent of transportation.....	E. Buckingham.....	Omaha, Neb.
Chief engineer.....	John B. Berry.....	Omaha, Neb.
Superintendent.....	R. W. Baxter.....	Omaha, Neb.
Superintendent.....	J. O. Brinkerhoff.....	Kansas City, Mo.
Superintendent.....	W. A. Denel.....	Denver, Colo.
Superintendent.....	W. L. Park.....	Cheyenne, Wyo.
Superintendent of telegraph.....	L. H. Korty.....	Omaha, Neb.
Freight traffic manager.....	J. A. Munroe.....	Omaha, Neb.
General freight agent.....	E. H. Wood.....	Omaha, Neb.
First assistant general freight agent.....	Chas. J. Lane.....	Omaha, Neb.
Assistant general freight agent.....	W. R. Garrett.....	Omaha, Neb.
Assistant general passenger agent.....	G. Fort.....	Omaha, Neb.
General passenger and ticket agent.....	E. L. Lomax.....	Omaha, Neb.
General baggage agent.....	A. Traynor.....	Council Bluffs, Iowa
Land commissioner.....	B. A. McAllaster.....	Omaha, Neb.
Traffic director.....	J. C. Stubbs.....	Chicago, Ill.
Assistant traffic director.....	B. Campbell.....	Chicago, Ill.
Director of purchases.....	W. V. S. Thorne.....	New York, N. Y.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
Oliver Ames.....	Boston, Mass.....	October 18, 1908
Horace G. Burt.....	Omaha, Neb.....	October 18, 1908
T. Jefferson Coolidge, Jr.....	Boston, Mass.....	October 18, 1908
Thos. T. Eckert.....	New York, N. Y.....	October 18, 1908
Louis Fitzgerald.....	New York, N. Y.....	October 18, 1908
George J. Gould.....	Lakewood, N. J.....	October 18, 1908
E. H. Harriman.....	Arden, N. Y.....	October 18, 1908
Marvin Hughitt.....	Chicago, Ill.....	October 18, 1908
James H. Hyde.....	New York, N. Y.....	October 18, 1908
Otto H. Kahn.....	Morristown, N. J.....	October 18, 1908
Charles A. Peabody.....	New York, N. Y.....	October 18, 1908
Winslow S. Pierce.....	New York, N. Y.....	October 18, 1908
Henry H. Rogers.....	New York, N. Y.....	October 18, 1904
Jacob H. Schiff.....	New York, N. Y.....	October 18, 1908
James Stillman.....	New York, N. Y.....	October 18, 1908

1. Total number of stockholders at date of last election: Preferred, 11,376; common, 3,490.
2. Date of last meeting of stockholders for election of directors, October 14, 1902.
3. Give postoffice address of general office, 120 Broadway, New York, N. Y.
4. Give postoffice address of operating office, Omaha, Neb.

WABASH RAILROAD COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
a Main line.
2. Line operated under lease for specified sum.
3. Line operated under trackage rights.

	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
1. a The Wabash Railroad	Maumee	Montpelier	49.5	
	Butler	New Haven	25.7	
	Toledo	East Hannibal	480.5	
	Bluffs	Camp Point	89.4	
	Clayton	Elvaston	84.5	
	Sidney	Champaign	11.7	
	Decatur	East St. Louis	110.1	
	Edwardsville	Edwardsville Junction	1.7	
	C. & W. I. Junction	Effingham	205.4	
	Shumway	Altamont	9.5	
	Fairbury Junction	Streator	80.9	
	Delray	Butler	109.8	
	Montpelier	Clarke Junction	149.6	
	Attica	Ovington	14.8	
	St. Louis (Tayon Ave.)	Harlem	274.8	
	Moberly	Ottumwa	181.5	
	Centralia	Columbia	21.6	
	Moulton	Albia	28.8	
	Albia	Chesterfield	65.8	
	Salisbury	Glasgow	15.4	
	St. Louis (Carr St.)	Ferguson	10.7	
	Excelsior Springs Jct.	Milwaukee Junction	9.5	
	Pattonsburg	Council Bluffs	148.7	
	Quincy		0.9	
				1,935.8
3. Lines leased:				
Louisiana & Pike County R.R.	Maysville	Pittsfield	6.2	
Hannibal Bridge Company	East Hannibal	Hannibal	8.0	
Brunswick & Chillicothe R.R.	Brunswick	Chillicothe	88.2	
St. Louis, Council Bluffs & Omaha Railroad	Chillicothe	Pattonsburg	41.4	
				83.8
5. Lines operated under joint trackage arrangements:				
Grand Trunk Railroad	Detroit	Black Rock	227.1	
Grand Trunk Railroad	Welland Junction	Suspension Bridge	17.8	
Erie Railroad	Suspension Bridge	Buffalo	25.6	
Erie Railroad	Black Rock	International Junction	4.8	
Detroit Union Depot & Station company	Detroit Union Depot	Delray	4.5	
Pere Marquette Railroad	Delray		0.1	
Chicago & Western Indiana Railroad	Chicago	C. & W. I. Junction	8.0	
Chicago & Western Indiana Railroad	State Line (Ind. & Ill.)	C. & W. I. Junction	11.8	
Chicago Terminal Transfer railroad	Clarke Junction	State Line (Ind. & Ill.)	5.8	
Chicago, Burlington & Quincy Railroad	Camp Point	Quincy	21.8	
Chicago, Burlington & Quincy Railroad	Quincy	East Hannibal	17.8	
Toledo, Peoria & Western Ry	Elvaston	Hamilton	6.5	
Toledo, Peoria & Western Ry	Forrest	Fairbury Junction	6.1	
Keokuk Bridge company	Hamilton	Keokuk	1.8	
Missouri, Kansas & Texas Ry	Hannibal Bridge Track	Hannibal (Union Depot)	0.4	
Terminal Railroad Association of St. Louis	East St. Louis	St. Louis (Union Stat'n)	8.8	
Chicago & Eastern Illinois Railroad	Altamont		0.8	
Terminal Railroad Association of St. Louis	St. Louis (Union Stat'n)	Tayon Avenue	0.7	
Hannibal & St. Joseph R. R.	Harlem	Kansas City	1.5	
Iowa Central Railway	Albia	Albia Connection	0.2	

PROPERTY OPERATED—CONTINUED.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of road named.
	From—	To—		
Missouri, Kansas & Texas Ry.	Hannibal	Moberly	69.7	
Missouri, Pacific Railway ...	St. Louis (Olive street) ..	Carr Street	0.6	
Des Moines Union Railway ..	Chesterfield	Des Moines	2.4	
Union Pacific Railway	Council Bluffs	Omaha	2.8	
Chicago, Minneapolis & St. Paul Railway	Wabash, connection ..	Council Bluffs (Union Depot)	0.3	
Total mileage operated ..				441.7
				2,435.6

OFFICERS.

Title.	Name.	Location of Office.
Chairman of board	O. D. Ashley	New York City, N. Y.
President	J. Ramsey, Jr.	St. Louis, Mo.
Vice president	Edgar T. Welles	New York City, N. Y.
Vice president	Milton Knight	St. Louis, Mo.
Vice president	Wells H. Blodgett	St. Louis, Mo.
Vice president	A. C. Bird	Chicago, Ill.
Secretary	J. C. Otteson	New York City, N. Y.
Treasurer	F. L. O'Leary	St. Louis, Mo.
General solicitor	Wells H. Blodgett	St. Louis, Mo.
Attorney, or general counsel ..	Wells H. Blodgett	St. Louis, Mo.
Auditor	D. B. Howard	St. Louis, Mo.
Assistant auditor	T. J. Tobin	St. Louis, Mo.
Chief engineer	W. S. Newhall	St. Louis, Mo.
General superintendent	H. L. Magee	St. Louis, Mo.
Division superintendent	S. E. Cotter	Penn. Ind.
Division superintendent	H. G. Clark	Decatur, Ill.
Division superintendent	J. S. Goodrich	Moberly, Mo.
Division superintendent	G. M. Burns	Detroit, Mich.
Division superintendent	A. E. Robbins	Buffalo, N. Y.
Superintendent of telegraphy ..	G. C. Kinsman	Decatur, Ill.
Freight traffic manager	M. Knight	St. Louis, Mo.
General freight agent	S. B. Knight	St. Louis, Mo.
Assistant general freight agent ..	P. W. Coyle	St. Louis, Mo.
General passenger agent	C. S. Crane	St. Louis, Mo.
Assistant general passenger agent ..	H. V. P. Taylor	St. Louis, Mo.
General ticket agent	C. S. Crane	St. Louis, Mo.
Assistant general ticket agent	H. V. P. Taylor	St. Louis, Mo.
General baggage agent	S. H. Overholt	St. Louis, Mo.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
O. D. Ashley	New York City, N. Y.	2d Tues. in October, 1908
Geo. J. Gould	New York City, N. Y.	2d Tues. in October, 1908
Edgar T. Welles	New York City, N. Y.	2d Tues. in October, 1908
Henry K. McHarg	New York City, N. Y.	2d Tues. in October, 1908
C. J. Lawrence	New York City, N. Y.	2d Tues. in October, 1908
Winslow L. Pierce	New York City, N. Y.	2d Tues. in October, 1908
L. C. Reynolds	Toledo, Ohio	2d Tues. in October, 1908
Edwin Gould	New York City, N. Y.	2d Tues. in October, 1908
Thos. H. Hubbard	New York City, N. Y.	2d Tues. in October, 1908
John T. Terry	New York City, N. Y.	2d Tues. in October, 1908
Russell Sage	New York City, N. Y.	2d Tues. in October, 1908
J. Ramsey, Jr.	St. Louis, Mo.	2d Tues. in October, 1908
James Hazen Hyde	New York City, N. Y.	2d Tues. in October, 1908

1. Total number of stockholders at date of last election, not known.
2. Date of last meeting of stockholders for election of directors, October 14, 1908.
3. Give postoffice address of general office, St. Louis, Mo.
4. Give postoffice address of operating office, St. Louis, Mo.

WILLMAR & SIOUX FALLS RAILWAY COMPANY.

PROPERTY OPERATED.

1. Railroad line represented by capital stock:
 - a Main line.
2. Proprietary companies whose entire capital stock is owned by this company.
5. Line operated under trackage rights.

Name.	Terminals.		Miles of line for each road named	Miles of line for each class of roads named.
	From—	To—		
1. a Willmar & Sioux Falls Railway.	Willmar, Minn.... Garretson, S. D....	Sioux City, Iowa .. Yankton, S. D.	228.76 80.49	304.25
2. Sioux City & Western Railway.....	So. Sioux City, Neb	O'Neill, Neb.	129.16	
5. Union Terminal Co.	In Sioux City, Iowa Junction with W. & S. F. Ry.	Junct'n with tracks of the C. M. & St. P. Ry.	1.57	129.16
Chicago, Milwaukee & St. Paul Railway	Junct'n with tracks of Union Termi- nal Company	Junct'n with tracks of Combination Bridge Co. ....	.60	
Combination Bridge Co.	Junct'n with tracks of C. M. & St. P. Ry.	South Sioux City, Neb.	1.15	
Total				486.78

OFFICERS.

Title.	Name.	Location of Office.
President.....	Louis W. Hill.....	St. Paul, Minn.
Vice president.....	R. I. Farrington.....	St. Paul, Minn.
Secretary and treasurer.....	E. Sawyer.....	St. Paul, Minn.
General solicitor.....	M. D. Groves.....	St. Paul, Minn.
Comptroller.....	John G. Drew.....	St. Paul, Minn.
Auditor.....	L. R. Martin.....	St. Paul, Minn.
General manager.....	F. E. Ward.....	St. Paul, Minn.
Chief engineer.....	A. H. Hogeland.....	St. Paul, Minn.
General superintendent.....	G. T. Slade.....	St. Paul, Minn.
Assistant general superintendent.....	E. L. Brown.....	St. Paul, Minn.
Division superintendent.....	L. W. Bowen.....	Willmar, Minn.
Superintendent of telegraph.....	E. J. Little.....	St. Paul, Minn.
Traffic manager.....	F. B. Clarke.....	St. Paul, Minn.
General freight agent.....	W. W. Broughton.....	St. Paul, Minn.
Assistant general freight agent.....	H. A. Kimball.....	St. Paul, Minn.
General passenger agent.....	F. I. Whitney.....	St. Paul, Minn.
Assistant general passenger agent.....	C. E. Stone.....	St. Paul, Minn.
General ticket agent.....	F. I. Whitney.....	St. Paul, Minn.
Assistant general ticket agent.....	C. E. Stone.....	St. Paul, Minn.
General baggage agent.....	S. A. Smart.....	St. Paul, Minn.

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
Louis W. Hill.....	St. Paul, Minn.	When successor is elected
R. I. Farrington.....	St. Paul, Minn.	When successor is elected
E. Sawyer.....	St. Paul, Minn.	When successor is elected
W. D. Groves.....	St. Paul, Minn.	When successor is elected
J. W. Blabon.....	St. Paul, Minn.	When successor is elected

1. Total number of stockholders at date of last election, six.
2. Date of last meeting of stockholders for election of directors, October 9, 1902.
3. Give postoffice address of general office, St. Paul, Minn.
4. Give postoffice address of operating office, St. Paul, Minn.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

PROPERTY OPERATED.

The total length of road is 12.06 miles, of which there is within the city limits of Cedar Rapids		9.26 miles
In the incorporated town of Kenwood.....		.79 miles
In unincorporated territory in Marion township.....		.86 miles
In the city of Marion		1.15 miles
Total.....		12.06 miles

INTER-URBAN RAILWAY COMPANY.

PROPERTY OPERATED.

Name.	Terminals.		Miles of line for each road named.	Miles of line for each class of roads named.
	From—	To—		
I. & Inter-Urban Railway company.....	Des Moines, Iowa.	Valley Junction Iowa Army Post..... Colfax..... Flint Valley.....	2 8¢ 2 25 18.80 5.4¢	
Total.....				28.87

OFFICERS.

Title.	Name.	Location of Office.
Chairman of the board.....	H. H. Polk.....	
President.....	H. H. Polk.....	
Vice president.....	A. W. Harris.....	
Secretary.....	W. J. Haskitt.....	
Treasurer.....	G. E. Hippee.....	
General solicitor.....	N. T. Guernsey.....	
Attorney or general counsel.....	A. P. Chamberlain.....	
Auditor.....	C. L. Wight.....	
General manager.....	H. H. Polk.....	
Chief engineer.....	F. S. Cummins.....	
General freight agent.....	F. J. Johnson.....	
General passenger agent.....	E. B. Bigler.....	
General ticket agent.....	E. B. Bigler.....	
General baggage agent.....	E. B. Bigler.....	

MASON CITY & CLEAR LAKE TRACTION COMPANY

PROPERTY OPERATED.

1. Railroad line represented by capital stock:

a. Main line.

Name.	Terminals.		Miles of line for each road named.
	From—	To—	
L. a Mason City & Clear Lake....	Mason City.....	Clear Lake.....	14.62

OFFICERS.

Title.	Name.	Location of Office.
President.....	W. E. Brice.....	Mason City, Iowa
Vice president.....	F. J. Hanlon.....	Mason City, Iowa
Secretary.....	F. J. Hanlon.....	Mason City, Iowa
Treasurer.....	W. E. Brice.....	Mason City, Iowa
General solicitors.....	Oliggitt, Rule & Keeler...	Mason City, Iowa
Auditor.....	F. J. Hanlon.....	Mason City, Iowa
General Manager.....	W. E. Brice.....	Mason City, Iowa
Assistant general manager.....	F. J. Hanlon.....	Mason City, Iowa
General freight agent.....	G. A. Emery.....	Mason City, Iowa
General passenger agent.....	G. A. Emery.....	Mason City, Iowa

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
W. E. Brice.....	Mason City.....	First Tuesday in January, 1904
F. J. Hanlon.....	Mason City.....	First Tuesday in January, 1904

1. Total number of stockholders at date of last election, eight.
2. Date of last meeting of stockholders for election of directors, January 5, 1903.
3. Give postoffice address of general office, Mason City, Iowa.
4. Give postoffice address of operating office, Mason, City, Iowa.

WATERLOO & CEDAR FALLS RAPID TRANSIT CO.

OFFICERS.

Title.	Name.	Location of Office.
President.....	L. S. Cass	Waterloo, Iowa
First vice president.....	J. F. Cass	Sumner, Iowa
Secretary.....	J. F. Cass	Sumner, Iowa
Treasurer.....	E. A. Boggs.....	Waterloo, Iowa
General solicitors.....	Mullan & Pickett.....	
Auditor.....	E. A. Boggs.....	Waterloo, Iowa
General manager.....	L. S. Cass.....	Waterloo, Iowa
Chief engineer.....	M. L. Newton.....	Waterloo, Iowa
General freight agent.....	T. P. Emmons.....	Waterloo, Iowa
General passenger agent.....	C. D. Cass.....	Waterloo, Iowa
General ticket agent.....	C. D. Cass.....	Waterloo, Iowa

ORGANIZATION.

Names of Directors.	Postoffice Address.	Date of Expiration of Term.
L. S. Cass	Waterloo, Iowa.....	January, 1904
J. F. Cass.....	Sumner, Iowa.....	January, 1904
E. K. Boisot.....	Chicago, Ill.....	January, 1904

1. Total number of stockholders at date of last election, three.
2. Date of last meeting of stockholders for election of directors, January, 1903.
3. Give postoffice address of general office, Waterloo, Iowa.
4. Give postoffice address of operating office, Waterloo, Iowa.



Decisions of Commissioners.

DECISIONS.

No. 2559—1903.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

In the matter of the petition of the Mason City & Fort Dodge Railroad company for permission to condemn lands in Pottawattamie county, Iowa.

In the matter of the petition of the Mason City & Fort Dodge Railroad company for permission to condemn certain lands as provided by section 1998 of the Code of 1897, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly and section 1, chapter 79, laws of the Twenty-ninth General Assembly, in Pottawattamie county, State of Iowa, the Board of Railroad Commissioners of the State of Iowa do hereby certify that upon the application of the Mason City & Fort Dodge Railroad company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of said railroad company, to wit:

Lot twenty (20) in block ten (10) In Williams' First Addition to Council Bluffs, Iowa.

In witness whereof, this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Pottawattamie county, Iowa.

Dated at Des Moines, Iowa, December 4, 1902.

No. 2560—1903.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

In the matter of the Newton & Northwestern Railroad company for permission to condemn lands in Boone county, Iowa.

In the matter of the petition of the Newton & Northwestern Railroad company for permission to condemn certain lands as provided by section 1998 of the Code of 1897, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, and section 1, chapter 79, laws of the Twenty-ninth General

Assembly, in Boone county, State of Iowa, the Board of Railroad Commissioners of the State of Iowa do hereby certify that upon the application of the Newton & Northwestern Railroad company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners the additional lands described in said application are necessary for the use of said railroad company, to wit:

That said proposed extension will cross the northwest quarter of the southwest quarter; the southwest quarter of the northwest quarter and the northwest quarter of the northwest quarter, all in section 18, township 84, range 26, Boone county, Iowa, and that part lying east of the Des Moines river of southeast quarter of the northeast quarter of section 13, township 84, range 27, Boone county, Iowa, to wit: An additional strip of land twenty-five feet in width on the east side of said right of way and an additional strip of land twenty-five feet in width on the west side of said right of way, both said strips of land lying adjacent to, and running parallel with said right of way, beginning at Construction Station No. 250 in said southwest quarter of the northwest quarter of section 18 and extending in a southerly direction to Construction Station No. 259, a distance of 900 feet, and an additional strip of land fifty feet in width on the east side of said right of way and an additional strip of land fifty feet in width on the west side of said right of way, both said strips lying adjacent to, and running parallel with, said right of way, beginning at Construction Station No. 259 and extending in a southwesterly direction through said southwest quarter of the northwest quarter to the northwest quarter of the southwest quarter of section 18, township 84, range 26, a distance of 656 feet, and, beginning at the north line of said northwest quarter of the southwest quarter of said section 18 and extending in a southwesterly direction to the east line of said northwest quarter of the southwest quarter of said section 18, a distance of 1,120 feet, an additional strip of land twenty-five feet in width on the east side of said right of way and an additional strip of land on the west side of said right of way fifty feet in width, both of said strips lying adjacent to, and running parallel with, said right of way.

In witness whereof, this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Boone county, Iowa.

Dated at Des Moines, Iowa, December 5, 1902.

No. 2561—1903.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

In the matter of the petition of the Chicago, Burlington & Quincy Railway company for permission to condemn lands in Mills County, Iowa.

In the matter of the petition of the Chicago, Burlington & Quincy Railway company for permission to condemn certain lands as provided by section 1998 of the Code of 1897, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, and section 1, chapter 79, laws of the Twenty-ninth General Assembly, in Mills county, State of Iowa, the Board of Railroad Commissioners

of the State of Iowa do hereby certify that upon the application of the Chicago, Burlington & Quincy Railway company to the Board, stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of said railway company, to wit:

A strip of land 190 feet in width across the north twenty acres of the northeast quarter of the southeast quarter of section 29, township 72 north, range 41 west of fifth P. M. Said strip being bounded on the northerly side by a line parallel to, northerly from and ninety feet distant, measured at right angles, from the center line of the north main track of the new location of the railroad of the Chicago, Burlington & Quincy Railway company, as said center line is now located, staked, and marked through and beyond said northeast quarter of the southeast quarter, and bounded on the southerly side by a line which is parallel to, southerly from and 100 feet distant, measured at right angles from said center line of said north main track, containing four and six-tenths acres more or less.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Mills county, Iowa.

Done at Des Moines, Iowa, December 23, 1902.

No. 2562—1903.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

In the matter of the petition of the Chicago, Burlington & Quincy Railway company for permission to condemn certain lands in Montgomery county, Iowa.

In the matter of the petition of the Chicago, Burlington & Quincy Railway company for permission to condemn certain lands as provided by section 1998 of the Code of 1897, as amended by section 1, chapter 70, laws of the Twenty-eighth General Assembly, and section 1, chapter 79, of the laws of the Twenty-ninth General Assembly, in Montgomery county, State of Iowa, the Board of Railroad Commissioners of the State of Iowa do hereby certify that upon the application of the Chicago, Burlington & Quincy Railway company to the Board stating the desire of said company to condemn property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of said railway company, to wit:

A strip of ground 250 feet in width through the northwest quarter of section 28, township 72 north, range 39 west of the fifth P. M., said strip being bounded on the northerly side by a line which is parallel to, northerly from and 120 feet distant, measured at right angles from the center line of the north main track of the new location of the railroad of the Chicago, Burlington & Quincy Railway company, as said center line is now located, staked and marked through and beyond said premises, and bounded on the southerly side by a line which is parallel to,

southerly from and 130 feet distant, measured at right angles from said center line of said north main track; a strip of ground 310 feet in width through the northeast quarter of the northeast quarter of section 29, township and range as aforesaid. Said strip being bounded on the northerly side by a line parallel to, northerly from and 150 feet distant, measured at right angles from said center line of said north main track of the new location and bounded on the southerly side by a line which is parallel to, southerly from and 160 feet distant, measured at right angles from said center line; also a strip of ground 230 feet in width through the northwest quarter of the northeast quarter of said section 29. Said strip being bounded on the northerly side by a line which is parallel to, northerly from and 110 feet distant, measured at right angles from said center line of said north main track, and bounded on the southerly side by a line which is parallel to, southerly from and 120 feet distant, measured at right angles from said center line; also all that portion of the northeast quarter of the northwest quarter of the said section 29, which lies north of a line, parallel to, southerly from and 110 feet distant, measured at right angles from said center line of said north main track. Containing in all thirty-three and sixty-nine one hundredth acres more or less.

A strip of land 130 feet in width through the northwest quarter of section 26, township 72 north, range 39 west of the fifth P. M. Said strip being bounded on the northerly side by a line which is parallel to, northerly from and sixty feet distant measured at right angles from the center line of the north main track of the new location of the railroad of the Chicago, Burlington & Quincy Railway company, as said center line is now located, staked and marked through and beyond said section 26, and bounded on the southerly side by a line which is parallel to, southerly from and seventy feet distant, measured at right angles from said center line of north main track; also a strip of ground described as follows: Beginning at a point on the east line of the northeast quarter of the northeast quarter of section 27, township and range as aforesaid, 180 feet northerly measured at right angles from the center line of said north main track, thence westerly, parallel to, and 180 feet distant, measured at right angles, from said center line 700 feet; thence south to a point 100 feet northerly, measured at right angles, from said center line of north main track; thence westerly parallel to, and 100 feet distant, measured at right angles, from said center line to the west line of said northeast quarter of the northeast quarter; thence south along said west line to a point which is 110 feet southerly from said center line, measured at right angles thereto; thence easterly parallel to, and 110 feet distant, measured at right angles from said center line to the east line of said quarter quarter; thence north to place of beginning, also, a strip of ground 130 feet in width through the northwest quarter of the northeast quarter and the east half of the northwest quarter of said section 27. Said strip being bounded on the northerly side by a line which is parallel to, northerly from and sixty feet distant, measured at right angles from said center line, and bounded on the southerly side by a line which is parallel to, southerly from and seventy feet distant, measured at right angles from said center line; also a strip of ground 210 feet in width through the west half of the northwest quarter of said section 27, said strip being bounded on the northerly side by a line which is parallel to, northerly from and 100 feet distant measured at right angles from said center line, and bounded on the southerly side by a line which is parallel to, southerly from and 110 distant, measured at right angles from said center line. Containing in all thirty and twenty-three one hundredth acres, more or less.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Montgomery county, Iowa.

Dated at Des Moines, Iowa, December 23, 1902.

No. 2563.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

In the matter of the petition of the Mason City & Fort Dodge Railway company for permission to condemn certain lands in Fayette county, Iowa.

In the matter of the petition of the Mason City & Fort Dodge Railway company for permission to condemn certain lands as provided by section 1998 of the Supplement to the Code of Iowa of 1902, in Fayette county, State of Iowa, the Board of Railroad Commissioners of the State of Iowa do hereby certify that upon the application of the Mason City & Fort Dodge Railway company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of such railway company, to wit:

Commencing on the south section line at a point 212 feet west of the southeast corner of the southwest quarter of the southeast quarter of section 9, township 91, north, of range 10, west of the fifth P. M., Fayette county, Iowa; thence north 100 feet, thence west 2,265 feet more or less to the Little Wapsie river, thence south 100 feet to the south line of said section, thence east 2,265 feet more or less to the place of beginning, containing five and twenty hundredths acres, more or less.

Nothing herein shall give the railway company the right to occupy or in any way disturb, impair or injure the highways crossing or running along the property aforesaid.

It is expressly provided, however, that the Mason City & Fort Dodge Railway company shall, in the original construction of its railway, construct, build and maintain a bridge over what is known as Otter creek, said bridge to be not less than one hundred feet in length and sufficiently wide at the creek bed to provide adequate and free passage of all water, and that the channel of said Otter creek shall not be changed or diverted in such a way as to materially impede or obstruct the flow of water therein. And it is further provided that the said railway company shall take proper and due care of all the water that may accumulate in the borrow-pit and excavation which may be made in and upon the property aforesaid in such a manner that no damage shall be done thereby to any adjoining property, and the right to condemn and acquire the real estate aforesaid shall be made to depend upon the conditions herein expressed and imposed upon said railway company.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Fayette county, Iowa.

Dated at Des Moines, Iowa, April 9, 1903.

No. 2564—1903.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

In the matter of the petition of the Mason City & Fort Dodge Railway company for permission to condemn certain lands in Fayette county, Iowa.

In the matter of the petition of the Mason City & Fort Dodge Railway company for permission to condemn certain lands as provided by section 1998 of the Supplement to the Code of Iowa of 1902, in Fayette county, State of Iowa, the Board of Railroad Commissioners of the State of Iowa do hereby certify that upon the application of the Mason City & Fort Dodge Railway company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners the additional lands described in said application are necessary for the use of such railway company, to wit:

A strip of land seventy-five feet in width across the northwest quarter of the northwest quarter of section 17, township 91, north of range 10, west of the fifth P. M., Fayette county, Iowa, lying adjacent to and parallel with the south right of way line of the Mason City & Fort Dodge Railway company, except the west 183 feet thereof.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Fayette county, Iowa.

Dated at Des Moines, Iowa, April 9, 1903.

No. 2565—1903.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

In the matter of the petition of the Newton & Northwestern Railroad company for permission to condemn certain lands in Story county, Iowa.

In the matter of the petition of the Newton & Northwestern Railroad company for permission to condemn certain lands as provided by section 1998 of the Supplement to the Code of Iowa of 1902, in Story county, State of Iowa, the Board of Railroad Commissioners of the State of Iowa do hereby certify that upon the application of the Newton & Northwestern Railroad company to the Board stating the desire of said company to condemn the property hereinafter more particularly described for the use of said company, the Commissioners proceeded in conformity with law to examine into the matter of said application, and do hereby certify that, in the opinion of the Board of Railroad Commissioners, the additional lands described in said application are necessary for the use of such railroad company, to wit:

A strip of land 100 feet in width, commencing at the north and south quarter line of section 32, township 83, range 24, and extending in a southeasterly direction, parallel to and adjoining the north line of the right of way now owned by

said Newton & Northwestern Railroad company, a distance of 1,480 feet and containing thirty-eight one hundredths acres;

Also a strip of land fifty feet in width, parallel to and adjoining the south line of the right of way of the said Newton & Northwestern Railroad company, across the northwest quarter of said section, containing forty-eight one hundredths of an acre;

Also a strip of land fifty feet in width, commencing at a point on the north and south line which is 556.9 feet east of the north and south line of said section 32, and running thence in a southeasterly direction parallel to and adjoining the south line of the right of way of said Newton & Northwestern Railroad company, to the north line of Van Fleet street in the town of Kelley and containing eighty-eight one hundredths of an acre, and being in said section 32;

Also a piece of land in the southeast quarter of the southeast quarter of section 32, bounded and described as follows: Commencing at the intersection of the north line of the right of way of the said Newton & Northwestern Railroad company and the east line of the right of way of the Chicago & North-Western Railway company, and running thence in a northeasterly direction along the east line of the right of way of the said Chicago & North-Western Railway company a distance of 337 feet, thence in a southeasterly direction 560 feet to a point which on the north line of the right of way of the said Newton & Northwestern Railroad company is 337 feet in a southeasterly direction from the point of beginning, thence in a northwesterly direction along said north line of said right of way to the place of beginning and containing one and two-tenths acres.

In witness whereof this Board has caused this certificate to be executed and duly signed and attested by its secretary, with instructions that the same be filed with the clerk of the district court of Story county, Iowa.

Dated at Des Moines, Iowa, June 26, 1903.

No. 2566—1903.

SABULA DRAWBRIDGE INTERLOCKER.

In reference to approval of changes in the Sabula drawbridge interlocking system on Chicago, Milwaukee & St. Paul Railway. On October 24, 1902, Mr. W. H. Elliott, signal engineer of the Chicago, Milwaukee & St. Paul Railway Company, wrote the Board as per the following letter:

Owing to changes in station platform at Sabula, which is west of the drawbridge, we have found it impossible to run our wires to distant signals Nos. 5 and 7 so that they can be operated with any certainty. The distances are entirely too long from the interlocking machine. Will you please approve of my changing signal No. 7 for west bound main line trains to a power operated signal and have this signal work in connection with the home signal and the home block signal which we have put in new location, which is marked in red on plan?

Distant signal No. 5, on the Elk river line, we would prefer to take out altogether, as there are but few trains now using this line. Practically no trains run by the station without making stops, and therefore the distant signal is not needed.

You will remember we have an electric distant signal working on the east side of the river, and have found the same very satisfactory, and want to put in the same kind of arrangement for east bound trains.

Kindly approve these plans and return one to me for my file.

Upon examination of the plans showing proposed changes, the Board approved the same on December 4, 1902.

No. 2567—1903.

INTERLOCKER AT ROWAN.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Chicago Great Western Railway company with the tracks of the Burlington, Cedar Rapids & Northern Railway company at or near Rowan station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 18th day of December, 1902.

No. 2568—1903.

INTERLOCKER AT ARION.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Chicago, Milwaukee & St. Paul Railway company, with the tracks of the Chicago & North-Western Railway company, and the Fort Dodge & Omaha Railroad company (Illinois Central Railroad company), at or near Arion station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 3rd day of February, 1903.

No. 2569—1903.

INTERLOCKER AT HICKS.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Chicago & North-Western Railway company with the tracks of the Chicago Great Western Railway company, at or near Hicks station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the State of Iowa, has caused these presents to be signed by its chairman and attested by its secretary, this 9th day of March, 1903.

No. 2570—1903.

INTERLOCKER AT IOWA FALLS.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossing of the tracks of the Illinois Central Railroad company with the tracks of the Chicago, Rock Island & Pacific Railway company, at or near Iowa Falls station, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 4th day of May, 1908.

No. 2571—1903.

INTERLOCKER AT CAMBRIDGE.

To all whom it may concern:

Know YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Chicago, Milwaukee & St. Paul Railway company, with the tracks of the Des Moines, Iowa Falls & Northern Railway company, at or near Cambridge station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 12th day of May, 1908.

No. 2572—1903.

INTERLOCKER AT WASHINGTON.

To all whom it may concern:

Know YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Chicago, Milwaukee & St. Paul Railway company with the tracks of the Chicago, Rock Island & Pacific Railway company, at or near Washington station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the train men to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 25th day of May, 1908.

No. 2573—1903.

INTERLOCKER AT CAPRON.

To all whom it may concern :

Know YE, That the interlocking device with its various parts and appliances, situated at the crossings of the tracks of the Chicago, Milwaukee & St. Paul Railway company with the tracks of the Iowa Central Railway company at or near Capron station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

Now, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 29th day of May, 1908.

No. 2574—1903.

INTERLOCKER AT MANLY.

To all whom it may concern :

Know YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Chicago Great Western Railway company with the tracks of the Chicago, Rock Island & Pacific Railway company and Iowa Central Railway company, at or near Manly Junction station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

Now, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them, to run said crossing with-

out stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 8rd day of August, 1908.

No. 2575—1903.

INTERLOCKER AT MOORLAND.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Mason City & Fort Dodge Railway company with the tracks of the Chicago, Rock Island & Pacific Railway company, at or near Moorland station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit:

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said board of Railway Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 21st day of September, 1908.

No. 2576—1903.

INTERLOCKER AT SOMERS.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Chicago, Rock Island & Pacific Railway company, with the tracks of the Mason City & Fort Dodge Railway company, at or near Somers station, Iowa, having been

duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 21st day of September, 1903.

No. 2577—1903.

INTERLOCKER AT LOHRVILLE.

To all whom it may concern:

KNOW YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Mason City & Fort Dodge Railway company and Chicago & North-Western Railway company with the tracks of the Chicago, Milwaukee & St. Paul Railway company at or near Lohrville station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

NOW, THEREFORE, It is hereby ordered that the said interlocking device be, and the same is hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train, must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change, without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 21st day of September, 1903.

No. 2578—1903.

INTERLOCKER AT LINBY.

To all whom it may concern:

Know YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Chicago, Milwaukee & St. Paul Railway company with the tracks of the Chicago, Burlington & Quincy Railway company at or near Linby station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

Now, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class, working order and in good repair, and shall provide for its efficient operation by a competent person, or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 27th day of October, 1903.

No. 2579—1903.

INTERLOCKER AT CAMBRIDGE.

To all whom it may concern:

Know YE, That the interlocking device, with its various parts and appliances, situated at the crossings of the tracks of the Chicago, Milwaukee & St. Paul Railway company and the Des Moines, Iowa Falls & Northern Railway company, with the tracks of the Newton & Northwestern Railway company, at or near Cambridge station, Iowa, having been duly inspected and examined under authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

Now, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is, hereby approved in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railroad companies, and each of them, to run said crossing without stopping, until the further order of this Commission; subject, however, to the following conditions, to wit:

First—Said companies shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said crossing. "Control," as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of the trainmen to readily stop train within safe distance should danger appear between distance signal and crossing, or at crossing.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, The said Board of Railroad Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary, this 21st day of November, 1903.

No. 2580—1903.

INTERLOCKER AT WEST KEITHSBURG.

To all whom it may concern:

Know YE, that the interlocking device, with its various parts and appliances, situated at the drawbridge of the Iowa Central Railway company, over the Mississippi river, at or near West Keithsburg station, Iowa, having been duly inspected and examined under the authority of the Board of Railroad Commissioners of the State of Iowa, as provided by law, and having been found suitable and sufficient for the purposes of such device,

Now, THEREFORE, It is hereby ordered, that the said interlocking device be, and the same is hereby approved, in manner and form as the same is now constructed, and these presents shall authorize the above-mentioned railway company to run said drawbridge without stopping, until the further order of this Commission; subject, however, to the follow conditions, to wit:

First—Said company shall cause said device to be frequently inspected, and shall keep the same in first-class working order and in good repair, and shall provide for its efficient operation by a competent person or persons, so long as it shall be in use under this permit.

Second—Each engine and train shall be brought under control after passing distance signal and shall proceed under control over said bridge. "Control, as here used, means speed of train must be governed by brake power at command, and in no case exceed the power of trainmen to readily stop train within safe distance should danger appear between distance signal and bridge, or at bridge.

Third—No change shall be made in the location of said device, or any of its parts, nor in the mechanical construction thereof, nor in the manner of operating the same, without the approval of the Commission; and, in case of any such change without such approval having first been obtained, the authority hereby conferred shall at once cease.

IN WITNESS WHEREOF, the said Board of Railroad Commissioners of the State of Iowa has caused these presents to be signed by its chairman and attested by its secretary at Des Moines, this 27th day of November, 1903.

No. 2581—1903.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

In the matter of the Eighteenth Street Viaduct in the city of Des Moines, Iowa.

Filed March 4, 1902.

OPINION.

This is a proceeding, prosecuted by certain of the citizens of the city of Des Moines, who, acting for themselves and also for said city, asking the Board of Railway Commissioners, under section 770 of the Code of 1897, to determine whether or not a viaduct is necessary for the public safety and convenience over the Keokuk & Western Railway, and also asking for the approval of the plans and specifications of said viaduct submitted therewith.

Said section provides as follows:

Cities having a population of seven thousand and over shall have power to require any railroad company, owning or operating any railroad tracks upon or across any public streets of such city, to erect, construct, reconstruct, complete and maintain, to the extent hereinafter provided, any viaduct upon or along such streets, and over or under such tracks, including the approaches thereto, as may be declared by ordinances of such city necessary for the safety and protection of the public. The approaches to any such viaduct shall not exceed a total distance of eight hundred feet, but no such viaduct shall be required on more than every fourth street running in the same direction, and no railroad company shall be required to build or contribute to the building of more than one such viaduct, with its approaches, in any one year, nor shall any viaduct be required until the Board of Railroad Commissioners shall, after examination, determine the same to be necessary for the public safety and convenience, and the plans of said viaduct, prepared as hereinafter provided, shall have been approved by said Board.

The Board of Railroad Commissioners fixed 1 o'clock, P. M., March 25, 1902, for the hearing of this proceeding. At the time so fixed, the citizens who were interested therein, and also as representatives of the city of Des Moines, namely: Geo. B. Peak and Geo. F. Henry, appeared for and in behalf of the applicant. The Keokuk & Western Railway appeared by its general manager, Mr. A. C. Goodrich. The Board, upon this hearing, duly inspected the premises and also the highway leading to and along said Eighteenth street. In addition to such inspection the parties also presented their views respecting the necessity of such viaduct as well as the opposition of the railway thereto. The municipal council of the city of Des Moines adopted an ordinance passing upon the necessity of said viaduct, and demanding that such viaduct be constructed. The Board of Railroad Commissioners, who are also required to pass upon the necessity of such viaduct, are obliged to consider many things which do not and can not be taken into consideration by the said city council.

That subsequent to this hearing there was filed with the Board of Railroad Commissioners the following:

CITY CLERK'S OFFICE,

DES MOINES, IOWA, July 29, 1902.

STATE OF IOWA, COUNTY OF POLK,
CITY OF DES MOINES.

I, E. R. Bennett, city clerk of said city, hereby certify that at a meeting of the City Council of said city of Des Moines, held on the 21st day of July, 1902, among other proceedings the following was adopted:

No. 946. *Be it Resolved by the City Council of the City of Des Moines:* That the accompanying plans and specifications for a viaduct over the Keokuk & Western, or Chicago, Burlington & Quincy Railroad on West Eighteenth street (or the Bloomfield Road) which have been approved by the Board of Public Works be and the same are hereby approved, it being distinctly understood that if such viaduct shall hereafter be ordered by the Honorable Railroad Commissioners of the State of Iowa to be built by said railroad companies or either of them, the same shall be built without any expense to the city for damages to abutting property owners or otherwise.

Moved by Prunty to adopt. Motion carried. Yeas, 8; nays, none. Van Dyck not voting.

In witness whereof, I have hereunto set my hand and affixed my official seal the day and year first above written.

E. R. BENNETT, City Clerk.

Subsequent thereto on or about January 22, 1903, the following paper was filed with the Board:

CITY CLERK'S OFFICE,

DES MOINES, IOWA, January 22, 1903.

STATE OF IOWA, COUNTY OF POLK,
CITY OF DES MOINES.

I, E. R. Bennett, city clerk of said city, hereby certify that at a meeting of the City Council of said city of Des Moines, held on the 19th day of January, 1903, among other proceedings the following was adopted:

No. 1919. *Be it Resolved by the City Council of the City of Des Moines:* That roll call No. 946, passed July 21, 1902, whereby the plans and specifications for a viaduct over the Keokuk & Western or Chicago, Burlington & Quincy Railroad on west Eighteenth street (or the Bloomfield Road) were approved, said viaduct, if ordered by the Railroad Commissioners of the State of Iowa, to be built without expense to the city for damages to abutting property owners, be and the same is hereby rescinded and repealed.

Moved by Van Dyck to adopt. Motion carried. Yeas: Brereton, Fraley, Harley, Higgins, King, Prunty, Smith, Van Dyck and Whitney (9); nays, none.

In witness whereof, I have hereunto set my hand and affixed my official seal the day and year first above written.

E. R. BENNETT, City Clerk.

It would seem from the foregoing that there is no provision made for the plans or specifications or the approval thereof of the City Council. It will also be observed that there is no provision made for the appraising, assessing and determining the damages which may be caused to any property by reason of the construction of the viaduct and its approaches as provided for in section 771 of the Code. And the Board is of the opinion that this matter is not now in such a condition as to authorize it to take any action thereon.

It will be observed that, as a matter of fact, while no estimate has been filed with the Board with reference to the cost and expense of the construction of this viaduct, the parties hereto at the time of the hearing promised and agreed to submit such estimate to the Board. From the Board's observation and knowledge of the usual and ordinary construction of such a viaduct it is the opinion of the Commission on the present showing they would be inclined not to approve the construction of the viaduct at this point and especially is this true where the viaduct does not include the Chicago Great Western Railway but only the track of the Keokuk & Western Railway which runs parallel to and with the Chicago Great Western Railway.

Des Moines, Iowa, April 9, 1903.

No. 2582 1903.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

CHARLES E. ROOT,

v.

THE BURLINGTON, CEDAR RAPIDS &
NORTHERN RAILWAY COMPANY.

*Petition for Cattle Guard at Farm
Crossing.*

Complaint filed October 8, 1902.

OPINION OF THE BOARD.

The petition filed in this case was as follows:

Comes now Charles E. Root in above-entitled cause and respectfully states to the Board: That the Burlington, Cedar Rapids & Northern Railway company, defendant, is a railway corporation duly organized under the laws of the State of Iowa, and doing business in the State of Iowa and in Keokuk county, Iowa, and that said company has an office for the transaction of business at and is located at the towns of Webster and of South English both in the county of Keokuk and State of Iowa, and is and has been for some time last past operating a railway upon and along its right of way which it owns which runs through my (plaintiff's) farm and land described below, I (plaintiff) owning land on both sides of its right of way, and that the said corporation, under and by virtue of section 2022 of Code of Iowa, is authorized and it is made the duty of said corporation, when so requested to do, to make and keep in good repair one cattle guard, and one causeway or other adequate means of crossing the same at such reasonable place as may be designated by the owner, when said owner owns land on both sides of any railway, and I (the plaintiff) aver that one M. A. Strock is and on February 18, 1902, was station agent of said corporation at South English, Keokuk county, Iowa; and that one Albert Kalona is and at last above said date was section foreman of the section of the defendant's railway which runs through my (plaintiff's) land described below, and I (the plaintiff) aver that he did notify and request said corporation through its agents, M. A. Strock and Albert Kalona, in writing, which is hereto attached marked Exhibits 'A' and 'B' and made a part of this petition, to make and keep in good repair one cattle guard, and one causeway at the reasonable place designated in said notice and request, said notice and request having been served on date as given on return of same, by my (plaintiff's) duly authorized agent. I (plaintiff) further aver that said corporation (defend-

ant) has failed, neglected and refused to comply with said request and notice and has failed to make said cattle guard or causeway or other adequate means of crossing the same either at the place designated in said request or any other place on my (plaintiff's) land. I (plaintiff) further aver that I am the owner of and own all the following described land situated in county of Keokuk and State of Iowa, except the strip owned by said corporation (defendant) and used as their right of way in operation of their railway, to wit: The west half of the northeast quarter of section 27, township 77 north, range 11, west of fifth principal meridian in Keokuk county, Iowa, and that said land is situated on both sides of said corporation's (defendant's) right of way and railway which runs through said land. I (the plaintiff) further aver that I am personally interested therein, and the owner of said real estate, and that I sustain, and will in the future sustain, damage by the nonperformance of said duty, and by the failure of the said corporation (defendant) to make and keep in good repair said cattle guard and causeway or other adequate means of crossing the same, being largely interested in farming and stock raising. That performance has been demanded by me (plaintiff) and refused and neglected by said corporation (defendant); that I (plaintiff) am a farmer and carry on the business of farming and raising stock and my said business makes it necessary for me to often cross said corporation's (defendant's) right of way oftener than daily, and that said cattle guard and causeway is an actual necessity as well as a convenience of mine (plaintiff) there being no adequate means of crossing said corporation's (defendant's) right of way. That I (plaintiff) have been damaged by the failure, neglect and refusal to perform said duty in the sum of five hundred dollars.

Wherefore, I (plaintiff) move and request the honorable Board to order, and I pray for an order commanding the said corporation to forth with make and keep in good repair one cattle guard and one causeway, at the place designated in said notice and request of mine (plaintiff) to said corporation (defendant) as set out in said Exhibits "A" and "B" and made part of this petition, and that said corporation (defendant) may be enjoined and restrained from refraining, failing or refusing or neglecting the performance of said duty, and that I (plaintiff) have and recover of defendant the sum of five hundred dollars with interest and costs of this request.

CHARLES E. ROOT,
By A. M. ASHCRAFT,
Attorney for Charles E. Root.

To the foregoing the railway company filed an answer as follows:

Comes now the Burlington, Cedar Rapids & Northern Railway company and for answer to the complaint or petition of Charles E. Root herein, says:

First. It admits that it is a railway corporation organized and existing and was operating a road as stated in said complaint.

Second. For further answer it states that it is informed and believes that the complainant is the owner of about eighty acres of land adjoining the right of way of said railway company; that said railway line divides said eighty acres, about forty acres being on the south side of the track and forty acres on the north; that complainant's dwelling, barn and outhouses are about one quarter of a mile north of the track of the said railway company; that there has been constructed and is now maintained over the tracks of the railway company a private crossing at grade, with gates and approaches, which crossing is in good condition, and has been so constructed and maintained for a number of years; that said crossing is so located as that a person at the crossing can and does have a clear view of the train for one half of a mile approaching in either direction; that the crossing so constructed and maintained by said railway company is entirely adequate and furnishes to the complainant an adequate means of crossing the right of way and track of said railway company; that a cattle guard or cattle guards would have no tendency whatever to make the crossing more adequate, nor furnish to the complainant a more adequate means of crossing the said right of way and railway track; that the present private crossing so constructed and maintained was so constructed at that point at the suggestion of the complainant herein or his grantors; that the complainant has never asked that the location of said crossing be changed; that the complainant does not in his written notice ask that there shall be any change in the location of the present crossing, and in his complaint admits that there is a private crossing on his farm.

The railroad company admits that it has declined to construct any cattle guard at this crossing, and avers that it so declines to construct the same for the reason that a cattle guard would not in any manner tend to make the present crossing more adequate, and for the reason that there is already a sufficient and adequate crossing across this right of way and track where it passes through the land belonging to the complainant.

Wherefore it asks that the complaint be dismissed.

CARBOLL WRIGHT,
JOHN I. DILLE,
Attorneys for B. C. R. & N. R.

After due notice the Board fixed November 25, 1902, on the premises, for a hearing in this case, at which time and place testimony was introduced by the complainant. The railway company introduced no testimony at that time. The respondent company was represented by Mr. Carroll Wright, its attorney, and the complainant by himself and his attorney, Mr. A. M. Ashcraft.

At the close of the hearing the Board announced that at a later date, in the office of the Board at Des Moines, Iowa, the Commissioners would hear arguments of counsel and such further testimony as either party might desire to introduce. January 28, 1903, 10 o'clock, A. M., was fixed as a date for such hearing and due notice was given all parties. The complainant appeared by Mr. C. T. Jones, attorney, the respondent company being represented by Mr. Carroll Wright, attorney.

The railway company introduced some testimony with reference to the cost of building and maintenance of crossings with cattle guards, etc., and the attorneys argued the case before the Board.

This is a proceeding brought under section 2022 of the Code, to compel the building of cattle guards, including wing fences, at private or farm crossings.

The undisputed facts are that plaintiff is owner of the west half of the north-east quarter of section 27, township 77, range 11; that the defendant's railway crosses said land in an easterly and westerly direction, having about thirty acres on the north side of the right of way and sixty acres on the south side; that his farm buildings are on the north side of the right of way; that the plaintiff has a grade crossing at a suitable place with adequate gates to approaches thereto. The evidence of plaintiff shows that the land is used for general farming purposes, including the raising of live stock; that he has at this time seven head of horses, including work horses, and seven head of cattle; that his water (well) is on the north side of the right of way, and that no effort has been made by him to obtain water on the south side of the right of way. The evidence of defendant shows that the crossing in question is the kind of crossing that is used generally at farm or private crossings in this State; that to put in cattle guards and wing fences as asked by petitioner would entail an expense of about sixty dollars for surface guards and about eighty dollars for pit guards; that such guards are a menace to the safety of employes running trains and to the general public traveling on railways.

The counsel for plaintiff in arguing the case says: "We admit the petitioner is not entitled to cattle guards and wing fences as a right, and these must be shown to be necessary to the proper use of the premises before the Commission will be warranted in ordering them put in."

Counsel cites *Boggs v. Railway*, 54 Iowa, 435, and *Gray v. Railway*, 37 Iowa, 119, to sustain his contention that cattle guards and wing fences are necessary in this case, but in both of these cases the supreme court decides that the plaintiff is entitled to an open crossing to reach the public highway, which is not the case in this action, as plaintiff has free access to the public highway without crossing defendant's tracks.

The location and character of such crossing must be determined with due regard for all interests involved in its construction and maintenance,—among these are the reasonable use which the land owner desires to make of it, its expense, and the effect it will have upon the operation of the railway and the safety of life and property. In *Truesdale v. Jensen*, 91 Iowa, 312, the court says: "The land owner cannot dictate the kind of a crossing he will have."

There is no question but that crossing the right of way of a railway is inconvenient for owners of farms, but private inconvenience must always be subservient to the public welfare.

A former Board of Commissioners in its Annual Report for 1896, says:

The experience common to everyone using the railway as a means of travel and the official inspection of the roads made by the Commissioners impresses us with the dangers arising from the careless and hence criminal neglect to keep closed the gates connected with these farm crossings.

With the kind of a crossing asked by the plaintiff in this case, the temptation to leave the gates open would be greatly increased.

We think this plaintiff has a crossing fully equal to the ordinary farm crossing in this State; that he has not shown that cattle-guards and wing fences are necessary to the proper use of the premises as a farm.

The order is denied.

The cases of *J. B. Flory v. Same*, *J. W. Grove v. Same*, and *J. H. Wagner and F. D. Grove v. Same*, being of the same character, the testimony introduced being practically the same, the arguments made applying to all cases alike, the Board makes the same holding with reference thereto.

Des Moines, Iowa, April 9, 1903.

No. 2583—1903.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

F. H. LONG, MANNING,

v.

MASON CITY & FORT DODGE RAILWAY
COMPANY.

} *Farm Crossing.*

Complaint filed October 17, 1902.

DECISION OF THE BOARD.

F. H. Long, by Attorneys Salinger & Korte, filed a complaint before the Board of Railroad Commissioners asking that a hearing be granted to him and an order made requiring the Mason City & Fort Dodge Railway company to furnish the complainant a private crossing, which complaint is substantially as follows:

He is the owner of a tract of ninety acres located in the northwest quarter of section 17, township 82, range 36, Carroll county, Iowa. Immediately to the south of the southern portion of his said land lies the incorporated town of Manning, Iowa. On the west and south, one Briggs, owns seventy acres, and on the east lies a tract of 100 acres owned by Levan; all of which fully appears by the plat hereto attached as a part hereof and marked Exhibit "A."

The said respondent has lawfully laid out a right of way whereon to operate its railroad, and said right of way runs diagonally from northeast to southwest, traversing a part of the tracts owned by Levan, complainant, and Briggs. Said right of way is 100 feet wide. Before said right of way was established and laid out, the stream marked F, G, H, on said plat existed as is shown on said plat. At the point where the private road A, B, C, crosses the line of said stream, complainant has in the past maintained a bridge, which has been taken out by high water, and which he cannot replace without encroaching on said right of way. By reason of the establishment of said right of way, a new stream has been created, which is shown on said plat by the line D, E. The line A, B, C, found on the plat, shows the location of a private road, which complainant has traveled over his own land and to said town for many years, and said road

forms his only outlet to said town. By reason of the existence of said right of way, complainant can no longer reach all parts of this land, and the said town, by said road, or directly in any other way, unless the respondent furnishes him a grade crossing, such as indicated by the double blue lines on said plat.

The said respondent refuses to furnish the said crossing but proposes instead, to furnish one such as is designated on the said plat by a parallelogram marked in red lines.

Your complainant states that the said proposed crossing is inadequate and would put him to great damage and inconvenience; that it would oblige him to leave the said road at the point where it crosses the said old stream, to make a new road from said point west, to build a bridge over said old stream at the western end of such new road, to make a new road south to the crossing proposed by respondent, to build a bridge over said new stream, to make a crossing over part of respondent's right of way, to make a new road from the line of said right of way to the old road connecting with said old road at a point east of said offered crossing and south of where the said old road intersects the old stream and that this would entail traveling a distance west and then returning that distance to the east. That the said crossing which complainant desires is adequate, and proper and practicable and at a reasonable expense; that said respondent refuses to furnish said crossing.

Wherefore your complainant prays that a hearing may be granted to be held at Manning, Iowa, and that your Honorable Body order the respondent to furnish the said crossing indicated on the said plat by said double blue lines.

Thereupon proper notices were given the railway company with reference to such complaint and reply was made thereto by its attorneys, Healy Brothers & Kelleher. Subsequent thereto, at Carroll, the matter was presented to the Board informally, all interested parties being present, and it was then represented by the railway company that they would send the engineer to the premises owned by Mr. Long and try to amicably adjust the same. The Board was advised from time to time that the railway company was willing and disposed to arrange the matter of controversy to the satisfaction of Mr. Long. From subsequent developments the Board reached the conclusion that there could not be a satisfactory arrangement made between the landowner and the railway company, and after an examination of the conditions existing with reference to this controversy the Board reaches the conclusion that the railway company shall construct and maintain a proper and suitable crossing at the surface grade or at such reasonable elevation as the circumstances demand which shall include the construction, by the said railway company, of a bridge crossing the Nishnabotna creek, as same is diverted by said railway company, with a sixteen-foot roadway at a point commencing on the north side of the right of way of the railway company two hundred (200) feet westerly of the west line of the private road of Mr. Long, which is now, or before the construction of the railway was, in use by him; thence at a right angle across the railway company's right of way to intersect said private road on the south side of the railway company's right of way, and said railway company is hereby requested, directed and ordered to construct said crossing as herein provided within forty (40) days from date hereof.

Des Moines, Iowa. May 5, 1903.

I, Dwight N. Lewis, secretary of the Board of Railroad Commissioners of the State of Iowa, do hereby certify the attached to be the decision and order of the said Board in the case of *F. H. Long v. Mason City & Fort Dodge Railway Company*, made and entered of record this 5th day of May, 1903.

No. 2584—1903.

BEFORE THE BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

In the matter of Amendment No. 4 to Iowa Classification No. 12.

In this matter notice was issued as follows:

STATE OF IOWA,

BOARD OF RAILROAD COMMISSIONERS.

NOTICE OF CHANGE AND REVISION OF RAILROAD COMMISSIONERS' CLASSIFICATION.

To whom it may concern:

Notice is hereby given that in pursuance of law the Board of Railroad Commissioners of the State of Iowa will on Tuesday, May 5, 1903, at 2 o'clock P.M. meet at its office in Des Moines, Iowa, for the purpose of making such changes or revisions in its classification of freights as it may determine just and reasonable, and any and all persons who may be interested therein are invited and requested to appear before the Board on that day.

THE BOARD OF RAILROAD COMMISSIONERS;

By DWIGHT N. LEWIS,

Secretary.

Des Moines, Iowa, April 9, 1903.

The following changes, among others, have been requested:

	Classification Proposed.
<i>Feed</i> , including gluten meal, N. O. S.....	C. L. Corn Tariff Rates.
<i>Glucose Refuse</i> , N. O. S.....	C. L. E
<i>Fish Globes</i>	L. C. L. 3
<i>Sticky Fly Paper</i>	L. C. L. 2
<i>Diamond Vise</i> , boxed.....	L. C. L. 4
<i>Manila Wrapping Paper</i>	At present not rated.
<i>"Ocean Waves"</i>	At present not rated.
<i>Oil Barrels</i> , empty, returned.....	L. C. L. $\frac{1}{2}$ 4th class.
<i>Oil in Barrels</i>	L. C. L. 4
<i>Castor Oil in Barrels</i> , for lubricating purposes.....	L. C. L. 3
<i>Cereal Products</i> , N. O. S.....	L. C. L. 4
<i>Wire Fence Stretchers</i> (not barbed wire stretchers) at present not rated.	
<i>Steel Couches</i> , folded.....	L. C. L. 1 $\frac{1}{2}$
<i>Stone</i> (all kinds), crushed, for roadmaking purposes.....	L. C. L. 4
C. L. Soft Coal (lump) rates to correct error of omission in Amendment No. 3.	

CLASSIFICATION OF RAILROADS.

Rearrangement of, on account of change of names, etc.

Subsequent to the issue of the foregoing notice, the U. N. Roberts Company, of Davenport, Iowa, filed a request with the Board that the following changes should be made in Iowa Classification No. 12:

"*Doors*—Common pine, redwood, fir, cypress, or cedar, glazed with other than plate, leaded or stained glass, L. C. L. 4." This to follow the Western Classification.

On the day named in the notice the Board met at its office in Des Moines, Iowa, and called up the subjects as they appeared in the notice.

In the matter of feed, including gluten meal, N. O. S., and glucose refuse, N. O. S., the rating asked for by Mr. J. N. Tittmore, general freight agent Iowa Central Railway company, was not objected to.

In reference to fish globes, the Iowa Seed Company, of Des Moines, had submitted evidence that in official classification fish globes are rated same as glassware, fourth class; that by the Iowa and Western Classification the rate is double first class. It was contended on the part of the railway companies that fish globes are not shipped by freight in Iowa to any extent and that on the shipments complained of by the Iowa Seed Company, the Western Classification would apply. There being no representative of the Iowa Seed Company at the meeting, although notice had been sent that company, this question was passed for further information.

In the matter of rate asked for on sticky fly paper no objection was entered by the railway companies represented.

It appeared that the Diamond Vise was in reality a vise and anvil combined, and no objection was made to the application of Western Classification on such articles.

The subjects of Manila wrapping paper and "ocean waves" were passed as rulings had already been made covering these articles.

In the matter of oil barrels, empty, returned, it was shown by the oil companies represented at the hearing, that ale, beer, mineral water and porter barrels were allowed one-half fourth class rates when being returned for refilling. The railway companies represented objected to the one-half fourth class rates being given, on the ground that it was too low; that cider and vinegar barrels took fourth class rate when being returned, and were less objectionable as freight than the oil barrels, and that the one-half fourth class rate on the barrels referred to by the oil shippers had always been regarded as too low by many of the railway companies.

On the subject of oil in barrels objection was made to the rate asked for on the ground that it was lower than the rate granted anywhere in the West by railway companies; that it would have the effect of reducing the rate all over the West without any benefit to the consumer, and that the railway companies' revenue should not be reduced without some benefit accruing to the consumers. Considerable argument was offered on both sides of this proposition.

On the subject of castor oil in barrels, for lubricating purposes, no objection was offered to the rates asked for.

In the matter of cereal products, N. O. S., no objection was offered to the application of Western Classification rates (L. C. L. 4, C. L. 5).

On the subject of fence stretchers for woven wire fence (not barbed wire fence stretchers) no objection was made to the application of the same rating as applies on woven wire fence.

On the subject of steel couches, folded, no objection was made to the rating asked for.

On the subject of stone, as this was merely to supply an omission, no discussion was had.

On the subject of doors, common pine, etc., no objection was made to the amended reading as asked for by the U. N. Roberts Company of Davenport.

On the subject of amended classifications of railroads, the matter was postponed for further consideration.

There were present, representing the oil shippers, Messrs. G. H. Ruth of Marshalltown, G. Collins of Cedar Rapids, and A. J. Andrews of Des Moines. The railway companies were represented as follows: Chicago, Rock Island & Pacific Railway company by Mr. R. A. Belding; Chicago, Milwaukee & St. Paul Railway company by Messrs. R. F. Weeks, Commercial Agent and C. H. Crooks, Chief Clerk; Chicago, Burlington & Quincy Railway company by Messrs. W. B. Hamblin, Assistant General Freight Agent, W. H. Hill, Division Freight Agent and R. A. Belding, Commercial Agent; Illinois Central Railroad company by Mr. W. R. Bascom, Assistant General Freight Agent.

The Board took the matters presented to it under consideration, all members being present, and unanimously took the following action:

Feed, including gluten meal, N. O. S., C. L., Corn Tariff Rates.

Glucose refuse, N. O. S., C. L. E.

Sticky fly paper, L. C. L. 2.

Anvil and vise, combined, including "Diamond Vise", L. C. L. 3.

Cider, vinegar and oil barrels, returned, L. C. L. one-half fourth class.

Castor oil, for lubricating purposes, same as lubricating oils, N. O. S.

Cereal products, N. O. S., in boxes or barrels, L. C. L. 4, C. L. 5. Fence stretchers, for woven wire fence, L. C. L. 4, C. L. 5. May be shipped with woven wire fencing.

Steel couches, folded, L. C. L. one and one-half.

Stone (all kinds), crushed, for roadmaking purposes, L. C. L. 4, C. L., soft coal (lump) rates.

This to correct error of omission in Amendment No. 3, as per circular issued on April 9, 1903; as follows:

IOWA BOARD OF RAILROAD COMMISSIONERS.

Circular No. 1 with reference to Iowa Classification No. 12.

To whom it may concern:

The Board of Railroad Commissioners of the State of Iowa in issuing Amendment No. 3 to Iowa Classification No. 12, taking effect May 10, 1902, inadvertently omitted the following:

Stone (all kinds) crushed for road building, L. C. L. 4, C. L. Soft coal (lump) rates.

This should have been made a part of item 51, page 85, Amendment No. 3, same as shown by Amendment No. 2 to Iowa Classification No. 12, effective December 31, 1901.

THE BOARD OF RAILROAD COMMISSIONERS.

By DWIGHT N. LEWIS,
Secretary.

Des Moines, Iowa, April 9, 1903.

Doors glazed with other than plate, leaded or stained glass, common pine, redwood, cypress, fir, spruce or cedar, L. C. L. 4; also sash made of common pine, redwood or cypress, glazed with other than plate, leaded or stained glass, L. C. L. 3.

The Commissioners ordered that the changes above noted should be prepared as Amendment No. 4 to Iowa Classification No. 12, to be dated May 5, 1903, effective May 26, 1903, and in accordance therewith the following was prepared, notice ordered published as required by law, and all railway companies to be furnished with copies of the Amendment:

BOARD OF RAILROAD COMMISSIONERS, STATE OF IOWA.

AMENDMENT No. 4, TO IOWA CLASSIFICATION No. 12.

DATED MAY 5, 1903.

EFFECTIVE MAY 26, 1903.

Page.	Item.	Articles.	L. C. L.	C. L.
19	18	CARRIERS, EMPTY, RETURNED:		
	40	Cider Barrels, one-half fourth class, L. C. L.		
	54	Oil Barrels, one-half fourth class, L. O. L.		
	54	Vinegar Barrels, one-half fourth class, L. C. L.		
20	47	Cereal Products, N. O. S., in boxes or barrels.	4	5
21	13	Feed, N. O. S., including Gluten Meal and Cereal Poultry Meal.		{ Corn tariff rates.
34	25½	Fence Stretchers, for woven wire fencing.	4	
		May be shipped with woven wire fencing at same rates.		5
41	6½	Couches, steel folding.	1½	
45	23	Glucose Refuse, etc., dry in bulk, C. L.		E
51	29	Anvils and Vises combined, including "Diamond" vise.	3	
63	13	Doors, glazed with other than plate, leaded or stained glass:		
	15	Common pine, redwood, cypress, fir, spruce or cedar.	4	
	16½	Canceled.		
	17	Sash made of common pine, redwood or cypress, glazed with other than plate, leaded or stained glass.	3	
77	17½	Castor Oil, for lubricating purposes, in tin cans, boxed or in tin kegs with flat tops, inclosed in veneer or sheet metal jackets and in barrels, mixed car loads, min. C. L. weight 24,000 lbs.	3	4
84	6	Fly Paper, sticky.	2	
85	51	Stone (all kinds) crushed for road building.		{ Soft coal (lump) rates
		This is to correct error of omission and does not affect ruling made by Amendment No. 3.		

By order of the Board of Railroad Commissioners of the State of Iowa.

Des Moines, Iowa, May 5, 1903.

DWIGHT N. LEWIS,
Secretary.

The following notice was published as required by law in the *Iowa State Register* and the *Des Moines Capital*:

NOTICE OF CHANGE AND REVISION IN IOWA FREIGHT CLASSIFICATION.

To whom it may concern:

Notice is hereby given that the Board of Railroad Commissioners of the State of Iowa has revised its classification of freights, said revision to take effect May 26, 1903, and a copy of the same may be had by applying to the said Board at its office in Des Moines, Iowa.

By order of the Board of Railroad Commissioners.

DWIGHT N. LEWIS,
Secretary.

Des Moines, Iowa, May 5, 1903.

CASES CLOSED BY CORRESPONDENCE.



CASES CLOSED BY CORRESPONDENCE.

No. 2585—1903.

A. M. WRAY ET AL., Kalona, v. BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.	}	<i>Drainage.</i>
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Petition filed February 8, 1900.

Petition in this case was as follows:

To the Honorable Board of Railroad Commissioners:

The undersigned residents, citizens and land owners, situated at and near Kalona, Washington county, Iowa, do hereby make complaint to your honorable body, against the Burlington, Cedar Rapids & Northern Railway Company in this, to wit:

First—These petitioners represent and show that the town of Kalona is built and situated about one mile north of English river, upon a wide expanse of comparatively low grounds gradually rising from said river bank to the north, and that the only drainage there is for the town of Kalona and the country immediately to the west, north and east thereof, is into English river as aforesaid; but that there are no creeks or natural waterways extending through said town of Kalona and the territory contiguous thereto, as herein mentioned; but that all of said area is drained into said English river, by and through an artificial ditch, heretofore constructed over the north and west of said town of Kalona, down through said town, and then on southward to said river.

Second—That the Burlington, Cedar Rapids & Northern Railway company is engaged in the operation of a railroad east and west, through the south part of said town of Kalona, and that in the construction of its right of way, said railway company has established a grade four or five feet high over the entire length of said town; and that said railroad right of way passes over said ditch, at or about Shaver street in said city, having constructed and erected thereon an eighteen-foot bridge over the said artificial ditch, hereinbefore referred to.

Third—These petitioners represent to your honorable body that said artificial ditch at one time was of such size and capacity that it carried off, on all ordinary occasions, all of the surface water from the area which it drained; but that the said eighteen-foot bridge of the said railway company was, is and always has been inadequate and too small to permit to pass through it, all the water received by said artificial ditch in the drainage aforesaid, even when there was only an ordinarily large amount of water, arising from the heavy rains or a fast melting of the snow; and that on account of the insufficient size of said bridge, the said artificial ditch has become stopped and filled with trash, debris, dirt and other substances, so that it no longer has the capacity required for the function for which it was constructed; that for the accomodation of said drainage in the proper and lawful way, said bridge should be taken out and a thirty-six foot bridge placed there in its stead.

Fourth—These petitioners state to your honorable body that on account of the defective, insufficient capacity and smallness of said bridge of the said railway company, the property of these petitioners is overflowed in the spring of nearly every year by water coming from the north and west, flowing toward the south and backing up and gathering against the road bed of said railway company and spreading over their said real estate, and to their great damage and injury.

Fifth—These petitioners further state that upon application being made for county ditches before the board of supervisors of Washington county, Iowa, during the fall and summer of 1899, the said Burlington, Cedar Rapids & Northern Railway company, instead of furthering the interests of said matter and complying with the law and widening said bridge to the full size required for the drainage therein sought to be established, filed a large claim, to wit: One thousand dollars, with the board of supervisors and refused to enlarge said bridge, except upon payment of said sum. And that said matter is now pending before said board of supervisors, on the proposition of widening, deepening and clearing said artificial ditch from the trash, debris, dirt and other substances therein contained, and that said matter is awaiting the action of the railroad company in widening the said bridge, for the reason that it would be useless to deepen, widen or clean out said ditch, unless said railway bridge is enlarged.

Your petitioners have been advised and believe that it is the plain duty of the said railway company to enlarge said bridge, so that the same will accommodate all of the water received by the aforesaid ditch, in the drainage of the aforesaid area; and that it is not their duty, nor the duty of the taxpayers of Washington county, Iowa, or any part or portion thereof, to enlarge said bridge, or pay one thousand dollars or any other sum for said purpose.

Wherefore, these petitioners pray that under and by virtue of the powers vested in you by the laws of the State of Iowa, that there be a hearing on this matter; and that the said Burlington, Cedar Rapids & Northern Railway company may be required by an order, duly entered by your honorable body, commanding said railway company to enlarge said bridge to a thirty-six-foot bridge, so that the injuries and damages, which these petitioners have been and are sustaining, will cease, and thus your petitioners will ever pray.

A. M. WRAY,
THOMAS BREWER,
J. WAGNER,

and twenty-nine others.

The petition was taken up with the railway company and on May 11, 1900, reply was made as follows by Mr. W. P. Brady, general agent:

Replying to yours of the 9th inst., I will state that the company believes that the ditch complained of in the petition of the people of Kalona, addressed to your honorable Board, is now sufficient to take care of all the water that may come to it.

That if any overflow has occurred in the town of Kalona by reason of such ditch, it was because the same was not constructed in a straight manner and kept clean, but on the contrary was permitted to be filled with brush and other debris.

That the railway company protests against the claim that it should change and alter its railroad bridge over this ditch, for the reason that the bridge is now sufficient for all practical purposes contemplated when it was constructed.

That the bridge in the clear is now eighteen feet wide, which is sufficient for all drainage purposes, and to take down one abutment of the bridge and enlarge the bridge to the extent the petition calls for would entail an expense to the company of over \$900.

The whole trouble in this matter seems to be that the owners of property adjacent to this ditch have negligently and carelessly allowed trees and bushes to grow along its sides, and to use the bottom of the drain, when water was not running through it, as a dumping ground for tin cans and other debris, and that if the brush growing along its sides and the accumulations as above described in the bed of the ditch were removed, that there would be ample flowage room for all water that drains into it, without making any of the changes contemplated, except, perhaps, changing the course of the ditch where it winds through property in a very crooked way.

The Commissioners fixed June 15, 1900, for a hearing. On that date the Commissioners met all parties at Kalona, looked the ground over carefully and heard the testimony that was offered. On July 12th the Commissioners addressed the attorney for the petitioners as follows:

After giving the matter careful consideration, the Commissioners do not feel as though they should take any action in this case until the board of supervisors of Washington county have acted upon the petition which is before them. If the petition is granted by the supervisors and the ditch widened in compliance therewith, then, if the railway company refuses to provide the proper drainage under its track, this Commission will take the matter up and do what it can to compel the railway to do its lawful part. The case before this board will await the further action of your board of supervisors.

The Commissioners understand that adjustment was made that was believed to be satisfactory to all parties and time has developed that the difficulties have been removed.

Des Moines, Iowa, December 1, 1903.

No. 2586—1903.

J. B. DENNIS, Township Clerk, Traer,
v.
BURLINGTON, CEDAR RAPIDS & NORTH-
ERN RAILWAY COMPANY.

Dangerous highway crossing.

Complaint filed June 4, 1900.

Complaint in this case was really made by the township trustees through Mr. J. B. Dennis, clerk, and is as follows:

This is to notify you that in Perry township, Tama county, we have a very bad and dangerous crossing on the Burlington, Cedar Rapids & Northern Railway, situated about one mile west of Traer, known as the Hartschorn crossing. This crossing has always been dangerous, but the railroad company has just completed raising its track about eight feet (we are informed); this additional height makes crossing exceedingly dangerous. The trustees of Perry township ask you to please come and look the situation over and decide the question of an underground crossing.

The officials of the Burlington, Cedar Rapids & Northern Railway company have looked it over and admitted the necessity of an underground subway, but we have been unable to get them to act. We request that you take this needed improvement up with the Burlington, Cedar Rapids & Northern folks at once; we want it done in 1900 if possible. The Burlington, Cedar Rapids & Northern stone masons are at Traer now constructing stone piers for crossing for Iowa and Western division of the Chicago & North-Western railroad, and maybe they could put this subway in after that is completed while men, etc., are here.

Young.

JOHN YOUNG,
A. ANTRIM,
J. B. DENNIS.

Mr. W. P. Brady, general agent of the respondent railway company, on June 27, 1900, answered this complaint; also sending file of papers with reference to the crossing in question. Mr. Brady's letter is as follows:

Answering yours of the 5th and 26th inst., I enclose you herewith Burlington, Cedar Rapids & Northern Railway highway notice No. 168, known as the Hartshorn undertrack crossing in Tama county. A careful reading of all the papers attached to the cover of this notice, I think, will inform the board that the Burlington, Cedar Rapids & Northern Railway, at the time its grade was raised at this particular highway, was willing to put in an under-track crossing, but owing to the difference of opinion as to whether the township trustees, or the board of supervisors, were legally authorized to order this improvement; the former holding that they had the necessary authority to deal with the company, which opinion was contrary to that rendered by S. K. Tracy, our general solicitor, who held that only highway changes could be made with the knowledge and consent of the board of supervisors of the county, the work was not done at the time of the process of the reconstruction of our track in this vicinity. I think the Board will agree with me in the assertion that it was not the fault of the company that this delay occurred. The additional cost of this improvement now, over what it would have amounted to, if the under-track crossing had been made at the time of our track changes, is fully \$1,000. I desire now to make a proposition to the Board of Supervisors of Tama county, that if they will appropriate that sum of money, the company will do all the additional work required to convey this highway under its right of way and track at the point it is located in said county. Will you kindly have all papers enclosed herewith belonging to our files returned promptly when they have served your purpose?

The Commissioners, after carefully considering the papers enclosed to them, wrote the complainants giving their views in the following manner:

The Board took this matter up with the railway company and in reply thereto Mr. Brady writes the Board on June 27th, copy of which letter is enclosed. Mr. Brady enclosed copy of their files in this matter which includes letters and telegrams passing between the representa.

tives of the Burlington, Cedar Rapids & Northern Railway company, the township trustees, etc. From careful examination of these papers it seemed to the Board that the company agreed to construct an under-grade highway crossing eleven feet high in the clear and sixteen feet wide in the clear, without expense to the county, and that if the county desired greater head-room it would be provided for them at actual expense. It appears, however, that your county board of supervisors took no action with reference to this proposition and the company, of course, went on with the construction of its embankment.

The Commissioners are partial to either under-grade or overhead highway crossings wherever they can be constructed. In this connection we quote you from the Commissioners' report to the Governor submitted last December, which is still in the hands of the printer:

HIGHWAY FARM CROSSINGS.

"There has been within the last year a number of complaints against the railways, occasioned in some cases by the change of grade thereon, where the same crosses the public highway. In some instances before the change of grade, the public crossing would have been considered reasonably safe as a grade crossing. After the change such crossings were hazardous and dangerous. There has been more or less contention on the part of public authorities having charge of the supervision of public highways, with regard to the meaning and construction to be given the decisions of the supreme court, wherein it has held that a railway company, where it crosses a public highway, should leave such crossing in the same or as good condition as it was before the construction of the railway. It has been claimed in most of the cases, on the part of the public authorities, that the rule laid down by the court requires of and makes it the duty of the railway company to remove any and all obstructions which in any wise prevent the view of approaching trains, whether the same is caused by the natural conditions and topography of the country, or otherwise, and whether the same may be caused by deep cuts and excavations. The question is an important one and is becoming more so each year, as increased speed and the number of trains render such crossings more hazardous and dangerous. This question should receive the careful, prompt and effective action of the law makers, if additional legislation may be found necessary to fully protect the public and railways against this increased hazard and risk. It involves the lives of the traveling public, upon both the railways and the highways, as well as the employees and property of the railway companies."

In this case the Commissioners would suggest that if possible there should be at least twelve feet head room at this crossing.

Touching the matter of the authority of the board of supervisors and township trustees over highways: The Commissioners have universally held, following the Code and decisions of the courts, that the board of supervisors was the only authority having jurisdiction over county roads. And in case you desire to bring this case properly before the Railroad Commissioners your board of supervisors should take some definite action with reference to what the county wants the railway company to do at this crossing.

The Commissioners believe this will indicate to you their position in matters of this kind.

Considerable correspondence ensued and finally on September, 19, 1900, after due notice, the Commissioners met the parties on the ground, viewed the premises and took all testimony that was offered.

The resolutions that the company proposed should be passed by the board of supervisors of Tama county and which said county refused to accept, were as follows.

WHEREAS, The Burlington, Cedar Rapids & Northern Railway company has submitted a proposition to build, at the expense of the company, an underground crossing at a point one mile northwest of Traer, known as Hartshorn crossing, said underground crossing to be sixteen (16) feet in the clear in width and eleven (11) feet in the clear in height, and in addition to the above to so construct said underground crossing as to afford a clear height of twelve (12) feet, provided and on condition that the county of Tama assume the expense for such additional bottom foot, at the bottom of the masonry of stonework and excavation; therefore be it

Resolved, By the county board of supervisors, acting for said county of Tama, that it hereby accepts the above proposition of the said Burlington, Cedar Rapids & Northern Railway company, and

Resolved, That the said Burlington, Cedar Rapids & Northern Railway company, in consideration of the construction of the underground crossing, as above set forth, be and is hereby

released from all obligation to maintain a grade crossing or other crossing at said point, and said crossing is hereby accepted as sufficient in dimension, in construction, width and height; and

Resolved, That the said Burlington, Cedar Rapids & Northern Railway company, in consideration of the construction of said underground crossing, at said point, be hereby and is released from all other claims for damages of whatsoever nature, arising from the construction and maintenance of said underground crossing at said point.

On June 2, 1902, the Board addressed the following to Mr. J. B. Dennis which sets forth the views of the Commissioners upon matters above:

Replying to your favor of November 30th, we have to advise you that the Board is clearly of the opinion that the "release" which the railway company inserted in the resolution which it was desired should be adopted by the board of supervisors of Tama county, only referred to damages which might occur by reason of the construction of underground crossings to the county, and in no wise could the board of supervisors release claims which individuals might have by reason of the construction of underground crossings by the company. The Commissioners further believe that it was the intention on the part of the railway company to have the resolution considered as a release of any such claims as the county might have by reason of such undercrossings, and if the company's attention is called to that particular part of the resolution, we believe the company will make it plain by inserting therein whatever may be necessary, in conformity to the construction given by the Board herein.

Nothing was heard from the matter until April 29, 1902, when Mr. Dennis wrote the Board asking whether the Board could not do something for them. In response the Board inquired of Mr. Dennis whether the county board of supervisors had made any efforts to adjust the matter since their letter to him, copy of which has been set out. Mr. Dennis again wrote the Board on May 1st asking the Commissioners what should be done. The Commissioners undertook again to bring about a settlement of the case but from correspondence furnished the Commissioners it seemed that the county board of supervisors would do nothing, and as that body has exclusive jurisdiction over highways, the Commissioners could carry the case no further. Inasmuch as the county board of supervisors must act in all cases in reference to the establishment and maintenance of highways, this Board does not presume to act in such matters until the county board requests their interference and makes statement of what is desired.

Des Moines, Iowa, December 1, 1903.

No. 2587—1903.

S. L. AUSTIN, Sutherland,
v.
CHICAGO & NORTH-WESTERN
RAILWAY COMPANY.

Station at Waterman Siding.

Petition filed June 26, 1900.

This case was presented to the Board by petition and request of Mr. S. L. Austin and others, asking for a station between Sutherland and Peterson, at Waterman Siding. It was represented that a great number of people would be accommodated; that the stations of Sutherland and Peterson were ten miles apart, etc., etc.

Other citizens in that locality filed a petition remonstrating against any station being established at the point in question for the following reasons, as given by the petitioners:

The distance between Peterson and Sutherland, both cities being on said railroad, is only eight miles.

The people that would be served by the establishment of a station at Waterman, are now well served by the station both at Peterson and Sutherland, Waterman Siding being distant from either city above mentioned only about four miles, as the map or a true plat will show you.

The establishment of a station at Waterman Siding will serve only to seriously cripple business interests, both at Peterson and Sutherland; nor will it serve any business interests at Waterman Siding other than to give three or four farmers a mile or two shorter haul when they wish to market grain; we further beg to represent that there are now three grain elevators and firms at Peterson and at Sutherland, two new elevators having been built at great expense Peterson during the season of 1899.

We further represent that the highways and bridges between said cities are in excellent condition.

Therefore feeling that we cannot sacrifice the business interests of the many to the mere convenience of the very few, we hereby most earnestly and pointedly remonstrate and to your business judgment now appeal.

In answer to this Mr. W. A. Gardner, general manager of the Chicago & North-Western Railway company, replied as follows:

We have made a very thorough investigation. It is true that when this sidetrack was first constructed we did leave some cars there, but a very unpleasant experience, where somebody got off the brakes and a car got out on the main line, caused us to issue an order that the track might only be used for passing trains after that date. The grade, at the point mentioned, is twenty-six feet to the mile, and were we to establish a station between Sutherland and Peterson we certainly would be obliged to select some other locality, where business might be transacted without peril. The track was put in originally on account of the long hill west bound, and should only be allowed to remain there for the purpose of passing trains. I think you are well satisfied that there is no necessity for the company to establish another at that point.

The Board had this case under consideration for a long time. A large amount of correspondence passed between the complainants, the railway company and the Commissioners, conferences were held with the parties to the case and the local conditions investigated by a member of the Board. Under all the facts presented the Commissioners did not feel warranted in making any order in the case although effort was made to have the station established as requested by Mr. Austin. The complainant insisted upon some definite statement from the Board with reference to their opinion in the case, and in compliance therewith the Commissioners wrote Mr. Austin as follows:

Commissioners have again had the matter of station at Waterman Siding up with the railway company and owing to the grades, the distance to other stations, etc., the railway company absolutely declines to establish a station there at this time.

In what is known as the Leslie case, our State supreme court questioned the authority of the Board to either locate stations or order the maintenance of stations already located, and in that particular case declared the Commission had no authority to act. The Leslie case is apparently a much stronger case than yours so that the Board feels that it would be useless at this time to attempt to compel the railway company to make Waterman Siding a station.

Des Moines, Iowa, December 1, 1903.

No. 2588—1903.

B. B. TROUT, Reasoner,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

} Under grade crossing.

Complaint filed July 2, 1900.

Mr. B. B. Trout wrote the Board that "the Chicago, Rock Island and Pacific Railway company is going to fill up the trestle work across the Skunk river here and my land lies both above and below the track. When the river is out of it

banks now it raises the water a foot higher above the track and floods the land above. There is hardly room enough now, and if they fill what they have staked off it will raise the water three feet higher and flood the whole country. There are several others interested the same as I am, and we want you to come and view the location and put a stop to it as they are going to commence work soon."

Immediately upon receipt of this the Board took the case up with the railway company and wrote Mr. Trout as per the following:

It may be said in a general way that the railroads in the State wherever possible, are filling all trestles, thereby making their roadbeds more secure and much safer for the traveling public. In this the railway companies should be encouraged, as a trestle is universally regarded as an element of serious danger in the operation of a railroad. However, in doing such work in the way of permanent improvement, unless suitable and sufficient waterway is left in the embankment, the railway company is liable in heavy damages to those whose property is injured thereby—in fact if such embankment will undoubtedly cause backwater, the railroad company may be enjoined from so constructing it. This Board would have no authority to enjoin the company from constructing the embankment in question, and your proper remedy is a restraining order issued by a court of competent jurisdiction. However, the attention of the railway company will be called to your complaint at once and it is hoped the matter will be adjusted without the necessity of legal action. You will be kept advised of the result of this action on the part of the Board.

The Commissioners understood that the complainant was satisfied that the work being done there was for the best interests of all concerned and no further action was taken.

Des Moines, Iowa, December 1, 1903.

No. 2589—1903.

N. B. WILSON, Linn Junction,

v.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Dangerous highway crossing.

Complaint filed October 8, 1900.

The complaint in this case was that a crossing, known as the Buffalo crossing, on the Robertson road, was a dangerous one and should be made an overhead crossing; that at the instance of the Commissioners an alarm bell had been put in at the crossing about two years previous, but this alarm bell was not a success. The company replied that an overhead crossing at this point would cost \$2,200; that they would replace the unsatisfactory bell with one that would be all right. Some months later Mr. Wilson wrote the Board that the bell was not satisfactory, and the Commissioners again called General Manager Williams' attention to this, but Mr. Williams wrote the Board on April 5, 1901, as follows:

In view of the statements that had been made as to the large amount of traffic passing over this crossing, I had a man stationed there for four days—March 26th, 27th, 28th and 29th—and his record shows there was an average of seven teams and twelve foot passengers per day passing over this crossing.

Our superintendent met fifteen or twenty men who live in that vicinity, at a school meeting, and asked if any of them had ever seen a train passing when the bell did not ring, and there was not a man who could say that he had.

The bell is working in first-class shape.

Des Moines, Iowa, December 1, 1903.

No. 2590—1903.

S. W. GIBSON, Monmouth,	}	<i>Drainage.</i>
v.		
CHICAGO & NORTH-WESTERN RAILWAY		
COMPANY.		

Complaint filed May 3, 1900.

The complaint in this case was that the railway company in bridging a creek about a mile east of the town of Monmouth did not leave space enough to allow the water to get through properly, causing it to back up and overflow the town. It was stated that the water never overflowed the land where the town is until after the railroad was built and would not now if the company had left sufficient waterway. It was further stated that the town was started in 1856, and this particular part of the town was never known to be flooded until 1876, which was soon after the construction of the railroad.

The complaint was taken up with the railway company and Mr. W. A. Gardner, general manager, made reply as follows:

We have caused this matter to be carefully investigated, and find that Mr. Gibson's complaint is not traceable to any fault of ours, but on the contrary appears to be due to the fact that the city ditch on East street became filled with snow and ice last winter, causing the surface drainage to flow over Mr. Gibson's land. Our section foreman called attention of the city authorities to this fact at the time and the ditch was cleaned out by them, since which time there has been very little trouble to Mr. Gibson's land. What Mr. Gibson wishes us to do is to extend ditch north of track to a fourteen-foot pile bridge about 500 feet east, eliminating a twelve foot pile bridge between the points. From this it will be observed that instead of our embankment causing him trouble, he wishes it made more complete to serve as a dam to divert water further east. If his wishes in this direction were carried out it would at once call forth complaints from other land owners.

Subsequent to this complaint and answer above, the Commissioners had a vast amount of correspondence with the above company and the complainant and it developed that the city council and the mayor of Monmouth refused to have anything to do with the question and the Commissioners went to Monmouth on December 11th to make personal observations and hear such statements as the parties might desire to make. At this hearing the Commissioners requested that the county surveyor make tracings showing level of the water "over and beyond 900 feet below the North-Western railroad company's pile bridge up into Monmouth." This was done and the tracings filed with the Board. After the commissioners had examined these tracings, gone over the affidavits filed and examined the correspondence, they advised the complainant that the railroad bridge has a greater capacity by three times than the natural water channel 200 feet below the said bridge and that the banks of the creek are eight to ten feet high below the bridge. The county surveyor's tracings show that the railroad would have to be submerged several feet before the water would back up on the Gibson lots. Under this showing, by his own county surveyor, it would be somewhat difficult for the Board to justify an order compelling the reconstruction of the railroad bridge.

Des Moines, Iowa, December 1, 1903.

No. 2591—1903.

H. D. LOOP, Traer,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Farm crossing.

Complaint filed June 8, 1900.

This was a request that farm crossing be provided with cattle guards and wing fences. In answering this complaint Mr. E. C. Carter, chief engineer of the railway company, addressed the board as follows:

Your letter of the 9th addressed to our general manager regarding farm crossing of H. D. Loop of Traer, Tama county, Iowa, has been referred to me for answer. I will advise that while going over the new line from Belle Plaine to Mason City last week the general manager, fourth vice president and myself stopped on the ground and examined this particular crossing. For your information, I will state that the crossing is well constructed, that the approaches are exceptionally easy, there being no difficulty as regards their use on that account, and that it was the combined judgment of the manager, fourth vice president and myself that we have supplied all the conveniences that Mr. Loop is justified in demanding of us.

I suppose that the Commissioners would not for a moment entertain the idea of having an open crossing without gates. Any such crossing, as you are fully advised, would be a most serious threat of danger in operation of the road, and might at any time cause a most serious accident and loss of life. The supreme court of your State, as you also know, has expressed itself against such open crossings under other than extraordinary circumstances. If the request of Mr. Loop is, however, for a crossing with gates, as well as wing fences and cattle guards, the objection is much the same. We have found that farmers are very apt to leave their gates open, and that this is still more apt to occur when there are wing fences and cattle guards at the crossing. The very fact that gates were to be established at the crossing would indicate the impropriety of having an open crossing, and yet practically a crossing with gates is, under the circumstances, apt to reduce to an open crossing through the carelessness or preference of the farm owner in having his gates left open. We have had several instances in which we have been compelled to resort to injunction suits for the purpose of restraining farmers from leaving their gates open, even where there were no wing fences and cattle guards; and the temptation to a farmer to leave his gates open is of course much greater where wing fences and cattle guards exist. Such a consideration as this is entitled, you will agree, to the greatest weight, for anything that imperils the safe operation of a railroad ought not for a moment to be tolerated; and the question is not whether a few cattle from time to time be killed at this crossing, but whether some day (however infrequently), a train may be derailed and injury done to human beings. It is to be remembered that such a matter as this is to be treated and determined not merely by itself, but with careful reference to its influence as a precedent or example; and nothing could be more unfortunate as respects the safe operation of a railroad than the multiplication of crossings where stock will practically be passing at random, and when they are not in charge of the owner. Any order that you may make requiring the gates to be kept closed, and cattle to pass only in charge of an attendant, will practically at many times and at many places come to naught, through inattention to it because of carelessness or choice. The truth is that the existence of cattle guards and wing fences is apt to increase the danger instead of lessening it because of the greater temptation to the farm owner to leave his gates open.

The Commissioners had this case up with the railway company for some time and it is the understanding of the Board that the matter was finally adjusted to the reasonable satisfaction of all.

Des Moines, Iowa, December 1, 1903.

No. 2592—1903.

M. VAN DOMSELAAR, Pella,

v.

**CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.**

Farm crossing.

Complaint filed September 12, 1900.

Complaint in this case was as follows:

Your petitioner respectfully represents that he is a citizen of the United States and resident of the State of Iowa; that his postoffice address is Pella, Iowa; that he is the owner of the northwest one-half of the northwest one-quarter of section 28, township 76, north of range 17 west, Mahoning county, Iowa; that said tract is used for pasturing purposes; that the Keokuk branch of the Chicago, Rock Island & Pacific Railway company angles across said land, and that railway bridge Number 248 is on said premises; that same is an open bridge allowing stock to pass to and from under said bridge; that the water for stock is on one side thereof, and that the company have for years furnished him with the necessary passageway for stock; that said company is now filling its bridges and piping same; that petitioner has caused letters to be written to the superintendent of bridges of said railway company asking in a kindly manner to leave an opening underneath the bridge for the use of stock; that the replies thereto are hereto annexed, and marked Exhibits "A" and "C"; that the proposition contained therein Exhibit "A" was by your petitioner declined—see Exhibit "B"; that thereupon Exhibit "C" was received and that diplomatic relations now seem to be disrupted; that your petitioner now respectfully asks your honorable body to investigate this matter and grant such relief as you may consider just and equitable. Petitioner further states that unless speedy action be taken the bridge may be filled up, and he be deprived of part of his pasture.

The complaint was laid before the officials of the railway company and a member of the Board visited the premises and took the statements of the complainant and others. The railway company made a proposition to put in the cattle-pass if the complainant would pay the additional cost of same over the cost of the iron pipe which was all that would be necessary for drainage purposes at that point. The company further offered to bear a portion of the additional expense involved, but insisted that if Mr. van Domselaar wanted the crossing under-grade he should be willing to pay a portion of the expense. This proposition the complainant declined. The company thereupon agreed to put in grade crossing at any reasonable place selected by the complainant.

Des Moines, Iowa, December 1, 1903.

No. 2593—1903.

M. S. HELLAND, Slater,

v.

**CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.**

Condition of station grounds.

Complaint filed October 5, 1900.

This complaint was with reference to the condition of depot building, but more particularly with reference to proper drainage of station grounds.

A small depot is used by the Chicago, Milwaukee & St. Paul and Chicago & North-Western Railway companies as a joint station at Slater and the Chicago, Milwaukee & St. Paul maintains another depot nearer the business part of town. The Chicago & North-Western Railway company claimed that inasmuch as they

spot and shipping point at Sheldahl, but one and one half miles No. 2591—19 good roads, they could not be compelled to maintain more than a e for passengers changing cars.

H. D. Loop, eference to the subject of drainage Mr. W. A. Gardner, general man- te the Board as follows:

CHICAGO the matter of drainage, we have spent quite a little time and money, going into this Comphly. When this town was plotted, the persons interested cut a ditch outside of our right from about where the depot is located south for several hundred feet. This ditch for at Cor one thousand feet is outside of our right of way entirely and some people have been avoring to persuade us to put in a sewer, lowering the same so as to draw off all the water. Tels that have been taken show that the natural drainage for water is toward the southeast, fenc away from the artificial ditch which was opened. We have taken care of our own property wa, putting in cinders and filling up. I do not know of any reason why we should undertake to it in a system of drainage at Slater outside of our own property. If the city goes ahead and es something there in general, we will of course be pleased to negotiate with them with the Lles of conforming to their views, but the first thing for them to do is to employ some first- g: law drainage engineer who will direct their minds and energies in the proper direction.

At a later time the excess of water was taken care of and the conditions made as comfortable as possible with the present depot building. It was intimated to the Board that the companies were trying to agree on plans for a new depot building.

Des Moines, Iowa, December 1, 1903.

No. 2534—1903.

In the matter of drainage of Waverly station grounds on the Chicago Great Western Railway.

On November 14, 1900, the Commissioners called the attention of the Chicago Great Western Railway company to the lack of proper drainage for their station grounds at Waverly. A proposition was made by the company with reference to taking care of excess of water and so far as the Board was concerned the case closed without prejudice.

Des Moines, Iowa, December 1, 1903.

No. 2595—1903.

ROBINSON, Hampton, v. CHICAGO GREAT WESTERN RAILWAY COMPANY. } Condition of depot and conduct of agents and operators.

Complaint filed February 28, 1901.

The Commissioners in this matter addressed the following letter to the general management of the Chicago Great Western Railway company:

With reference to the method and manner of the conduct of business on the Chicago Great Western Railway over what is known as the Waverly and Hampton branch. Within the last sixty days there have been many complaints made with reference to the treatment which the public has received over this branch upon what is known as your freight trains. This matter has

been investigated by the Board sufficiently to satisfy it that many things might be done upon this branch that would better the service and would not greatly increase the expense of operating trains thereon. These freight trains undoubtedly carry more passengers than your passenger trains, owing to their time along the line being more favorable to accommodate local traffic. This fact is considered by the Board in making an investigation of this train service. If the freight trains did not carry passengers it might become necessary for the railway company to put on an additional passenger train upon this branch to accommodate the traveling public, and the Board cannot see why that should be necessary if some consideration is given to the passenger traffic and not treat these trains as carrying freight and nothing else.

On frequent occasions passengers reaching the stations along your line desiring to take passage on these freight trains are compelled to remain at your station all the way from one to six and seven hours.

It will not be contended on the part of the Board that a freight train should at all times be operated upon its schedule time, and the fact that this is a freight train is taken into consideration in presenting this subject to you, but there should be a reasonable limit and where nothing unforeseen occurs, the Board cannot see why these freight trains should be constantly and uniformly late from one to seven hours—unless the company is attempting to do more with this crew and freight train than is ordinarily required of similar crews. If this crew cannot handle the freight under ordinary conditions, then would it not be better to put on an extra freight train say two or three times during the week in order to assist in keeping the traffic clear upon this branch?

On the 9th of this month one of the Commissioners made a personal inspection and investigation of the method and manner of the operation of this train and as far as possible ascertained the cause for complaint. On this day there were on an average about twenty passengers upon this train. It reached Sumner somewhat late but nothing more than might reasonably be expected of a freight train. After reaching Sumner the chief train dispatcher, without taking into consideration the fact that this train was carrying passengers as well as freight, and that without the privilege of riding upon this train other trains would have to be provided for such passengers, required the crew after its arrival at Sumner to take a carload of stock to Oelwein. Upon its return the engine became disabled and caused somewhat of an additional delay, but not a serious one. This crew was required to return from Oelwein which it did about eight or nine o'clock that evening, then had to make up its train, and succeeded in making its departure some time after ten o'clock. The work required of this crew on that occasion, and they were diligent and occasioned no delay on account of any conduct on their part, in traveling twenty-eight miles consumed a little over three hours. The Board is not familiar with the time of its arrival at Hampton, but it undoubtedly did not reach there until four or five o'clock in the morning.

This has been going on during a large part of the month of February, and a good deal of the time during the month of January, and it is the opinion of the Board that this matter can be very easily adjusted and disposed of, and it may be stated that this Board is opposed to the conduct of the chief dispatcher in wholly disregarding the rights of the traveling public upon this train. Unless his authority in this matter is restricted, or he takes into consideration the rights of the traveling public as well as of the freight, some action may be required of this Board respecting the same.

It would occur to the Board that where a car of stock is late at Sumner, and that car has to be transferred from Sumner to Oelwein, Oelwein being the end of a division where a large number of engines, engineers and conductors are kept, that it would be much better for an engine and crew to go to Sumner from Oelwein and take the car of stock back to Oelwein, than to discommode a hundred different passengers from Sumner to Oelwein from four to seven and eight hours in reaching their destination. We only make this as a suggestion, and there may be substantial objections why this could not be done. The Board must insist, however, upon the train dispatcher exercising his authority over the trains over this branch with a view to the comfort and convenience of the large number of passengers upon this branch, as well as the freight, and that the rights of the passengers should not be ignored and entirely disregarded by any employee of this or any other railway company.

The Commissioners trust that this matter will receive your prompt attention and that they may receive a favorable reply, to the extent, at least, of having a thorough investigation made of the traffic upon this freight train upon the Waverly and Hampton branch.

The Board has written several employees asking them for certain information, and with but one exception those who did reply said they had referred the matter to Mr. Kelly, superintendent, but thus far we have had no communication from him with reference to the matter, neither has there been any change in the operation of these freight trains.

The railway company assured the Board that a thorough investigation would be made and such instructions issued as would prevent such occurrences in the future.

Des Moines, December 1, 1903.

No. 2596—1903.

In the matter of additional train service on the Chicago, Milwaukee & St. Paul Railway between Marion and Council Bluffs.

In April, 1901, the Commissioners received petitions requesting that an additional train be ordered on the Chicago, Milwaukee & St. Paul Railway between Marion and Council Bluffs. At a later date the matter was again presented through a committee of traveling men, Messrs. H. H. Smith, C. N. Bragg, and T. N. Langan. The Commissioners made a personal investigation of the matters complained of and had a conference with the officials of the railway company which resulted in the running of the train already scheduled on better time with privilege of checking baggage on additional train and as this satisfied the committee of traveling men who were most desirous of these privileges, the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2597—1903.

ROBERT M. TAIT, Mystic,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Petition for restoration of coal switch.*

Complaint filed June 26, 1901.

The complainant in this case stated that in 1893 the Chicago, Milwaukee & St. Paul Railway company granted to the Iowa Block Coal company a coal switch or site to the mine of said coal company. The switch is located about one and one half miles east of the depot at Mystic and was in use and operation almost continuously to the spring of 1898 when the Iowa Block Coal company went out of business. In 1901 the frog was removed and now a Mr. Beggs desires to use the switch, as he expects to open the mine.

The complaint was laid before the railway company and Mr. H. R. Williams, general manager, set forth the position of the company in the following letter:

Referring to the complaint of Robert M. Tait of Mystic, in reference to a side track that he wants for a coal mine: I am sorry that the papers became mislaid, resulting in delaying my reply.

It is a fact that in 1893 we did furnish a track at this location for the Iowa Block Coal company; this with the expectation that it would develop into a large producer of coal.

The location of the switch is on a sharp curve. It is really a dangerous place and the switch ought never to have been located there. At the time, however, our Kansas City division was not a very important line and the location of switches was not, perhaps, as carefully considered as it might have been.

This switch was operated until about 1898, when the Iowa Block Coal company passed out of existence and the switch was removed.

In view of the fact that we are now building a cut-off from Muscatine to Rutledge, thereby shortening our line and making it possible for us to compete for the Kansas City passenger busi-

ness, we shall upon completion of this cut-off, establish fast passenger service between Chicago and Kansas City.

I dislike very much to introduce any new elements of danger on this line, such as we think a switch would be if furnished in this vicinity for the accomodation of Mr. Beggs.

The Commissioners advised Mr. Tait of the position of the company and as the policy of the Board has been against the placing of switches connecting with the main line where there is no agent to have charge of same, the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2598—1903.

P. M. O'BRIEN, Letts,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Undergrade farm crossing.*

Complaint filed September 18, 1901.

Complaint in the case was as follows:

I am a resident and landowner of Muscatine county and own the southeast quarter of section 17, township 76, range 8. The new short line of the Chicago, Milwaukee & St. Paul Railway, from Muscatine to Ottumwa passes through my land a distance of over three fourths of a mile, passing my feed lots and close to hay barracks and water supplies, and by the survey and report of the employees, will cause a fill of eighteen feet at this point, near feed lots, water, etc. I have on hand now sixty head of fat cattle and some stockers. I keep on hand on an average yearly, from sixty to seventy-five head, and I ask the railway company to take steps to secure me an undergrade crossing at this point. The right of way man said if I would settle with him for damages, that I could appeal to the Railway Commissioners and president of the railway, and that was all the way I could secure an under-crossing, and he assured me, on the honor of a man, that my settlement with him would be no bar to my proceedings through the Commission and the president of the road.

Now, I ask that you proceed at once, as I am in the business of raising and feeding stock, and it will be impossible for me to handle my stock in safety to myself or the traveling public.

The complaint was laid before the railway company and the following correspondence was filed by the officers of the company, explaining the situation:

MUSCATINE, IOWA, September 27, 1901.

A. G. BAKER, Esq., Division Engineer, Washington, Iowa:

DEAR SIR,—Yours with copy of letter of P. M. O'Brien to Railway Commissioners, received. I am amazed that Mr. O'Brien should take the position that he does in view of the conditions I made with him when I secured the right of way, and in face of the conditions plainly stated in the deed and very clearly explained to him at the time.

You doubtless remember being present when I made the settlement, and also remember that I told him distinctly that I could not grant him an under crossing. I did, however, tell him that if he would agree to accept a sum at least \$600 less than \$2,200 (the amount I paid him), you and I would submit the matter of an underground crossing to the chief engineer. His daughter, who was present, told him to take all the money he could get, and not to insist upon the under crossing. He followed her advice and I drew the deed accordingly. I herewith enclose a copy of the conditions contained in the deed that Mr. O'Brien signed, after the same was read and explained to him. You will note that he expressly waives all further right to crossings.

I hereby enclose O'Brien's letter and papers attached.

Very truly,
G. M. TITUS.

WASHINGTON, IOWA, September 30, 1901.

MR. D. J. WHITEMORE, Chief Engineer:

DEAR SIR.—Referring to the attached papers relating to request of Mr. P. O'Brien of Muscatine county, for an undercrossing on his farm, I beg to submit the following report with map and profile attached.

The new line of the Rutledge-Muscatine extension is located across the southeast quarter and east half of southwest quarter, section 17, township 76, range 8, Muscatine county, Iowa, and said land is owned by Mr. P. O'Brien.

The railway line divides the owner's land in nearly equal parts north and south.

At a point eighty-eight feet north of station 588x50 is located his well and windmill, south of center line are his feed lots, etc.

The water way shown on map and profile at station 583 is a dry run, and drains about sixty acres. We propose to construct a timber culvert 3 feet 4 inches by 4 feet, at station 583, to be replaced later by a 3,088 iron pipe. It is considered that this opening is sufficient for the natural drainage. Reference to the profile and map will show location of grade crossing agreed to and entered in deed executed by Mr. O'Brien. I was present when deed was made by Mr. Titus and signed by Mr. O'Brien, and heard the discussion in regard to undercrossing. The undercrossing was claimed by Mr. O'Brien and as stated by Mr. Titus in letter attached, he preferred to accept \$2,200 rather than have a proposition submitted to you for the construction of an undercrossing and \$1,600 for right of way.

Both Mr. Titus and I told Mr. O'Brien that we had no authority to grant an undercrossing.

Reference to profile will show that the grade crossings accepted by Mr. O'Brien are favorably located, and easy of access, and in both instances nearly at the grade line. Location of same is at the points named by Mr. O'Brien.

Yours truly,

A. G. BAKER,
Division Engineer.

Accompanying the foregoing was a letter from General Manager Williams to the Board, in which he said:

I enclose herewith a blue print of the situation, together with a statement from our right of way agent, Titus, and our division engineer, Mr. A. G. Baker; also a copy of the right of way deed which was given by Mr. O'Brien after a full and fair understanding of all of its conditions.

I believe these papers will give you all of the information necessary and convince you that his claim for an under crossing should not be considered.

At a subsequent date, a member of the Board had a conference with Mr. O'Brien, at which the situation was gone over. It seems that the deed given by the complainant to the railway company contained the following stipulations:

The above grant is upon condition that the said company shall construct and maintain a farm grade crossing at about station 525 as shown by the survey. Also a farm grade crossing at or about station 585.

And said grantor for himself and for his heirs and assigns, covenants and agrees that said grant is upon no other consideration than that named herein; that neither said railway company nor its agents have made any agreement, promise or condition, verbal or written, for or relating to any crossing, passageway, or other privilege, over, across or under said railway, and that all right thereto shall be only as herein stated.

Under the circumstances and conditions surrounding this case, the Board did not believe they would have a right to make an order for under grade farm crossing and closed the case without prejudice.

Des Moines, December 1, 1903.

No. 2599—1903.

ERICK ERICKSON, Pickering,

v.

IOWA CENTRAL RAILWAY COMPANY.

} *Farm crossing.*

Complaint filed May, 21, 1902.

Complainant states that in extending length of a switch track the railway company had removed cattle guard so that it was no longer at highway, and that this made it inconvenient and dangerous in driving stock across the railroad as he was compelled to do to get his stock to water.

The reply of the railway company in substance was that "the road which Mr. Erickson uses is a public highway. Previous to 1900 the fence of our right of way placed a cattle guard on each side of this crossing, but during 1900 we extended our yard at Pickering so that the public highway has since been within our yard limits and our fence was removed as a result of this extension of our station grounds. The Commissioner will readily recognize the undesirability of cattle guards in our yards, as their existence would endanger the lives of our trainmen engaged in switching service. The presence of stock in railroad yards is objectionable, but cattle guards are left out of the yards for the reasons above stated, as you can readily understand and appreciate.

"I believed that if Mr. Erickson understands that the treatment of this crossing is practically the same as that given to others under like conditions for good and sufficient reasons, he would not feel that we have intended in any way to disregard his convenience."

Later a petition came to the Commission numerously signed requesting cattle guards at the highway crossing in question. This petition was submitted to the railway company and Mr. Day made answer as follows:

This will acknowledge receipt of yours of the 26th ult., accompanying enclosure from Henry Stone, under date of July 1st and August 24th. I notice Mr. Stone says "If the alleged yards of the company were in the town, or even in a small village where many trains were operated, the plea of danger might have some force," and "The convenience to Mr. Erickson is far greater than the chances of danger to the employees of the company."

I do not know why Mr. Stone refers to an actual yard as an alleged yard, and it appears that he is generally lacking in information with respect to the operation of trains in that vicinity. There is no station on the Iowa Central road where more trains are operated than at Pickering. In fact there are more trains operated on the division between Marshalltown and Oakaloosa, than on any other division of the road. The Commissioners are aware that all operate through Pickering, and that there is an unusual amount of switching at that point as compared with other local stations, by reason of the interchange of business at that point with the Chicago, Milwaukee & St. Paul Railway company.

I do not believe that the men whom Mr. Stone represents in this correspondence are intentionally indifferent to the safety of railroad employees and patrons, or that they regard their convenience as of more importance than human lives, but it is easily understood that they do not have as constantly in mind as railway managers, the thousands of lives that are sacrificed annually in train service—the greatest losses being in yards and switching work, and generally due to some defect in construction such as the petitioners urge in this case.

I would like very much to accommodate Mr. Erickson and his neighbors but being conscious of the danger of the proposed cattle guards, we are unwilling to voluntarily put them in.

The case was closed without prejudice.

Des Moines, December 1, 1903.

No. 2600—1903.

M. V. B. MORRIS, Wayland.

v.	}	<i>Replacing switch.</i>
BURLINGTON & WESTERN RAILWAY		
COMPANY.		

Complaint filed June 17, 1902.

Complaint in this case was as follows:

It is now about fifteen years since the managers of the Burlington & Western Railway company put in a sidetrack at Wayland crossing, and in the year 1890 we commenced the manufacture of brick and tile at that point and have shipped all our coal over that line for burning brick and tile. We have been increasing the value of our plant from year to year until now we have about four thousand dollars invested and have grading done and material on hand to build and thereby double the output of the factory. In compliance with a letter from Robert Law, manager, hereto attached with correspondence or letters from Morrell Law, in answer to my request to replace frog in switch which had been removed last fall (to avoid the necessity of lighting switch lamps as I supposed), as I did not ship in January and February it was no inconvenience but this spring when we were all ready to commence burning brick I asked them to replace frog and switch-stand which would not have taken two hours time by the section hands and twenty-five cents worth of spikes, but you will please notice by this letter that he was disposed to argue the question after I had written Robert Law what I had done and what I intended to do and that I now needed coal to burn brick to meet demands and build more kilns at once.

I am now compelled to haul coal two miles from Iowa Central. By reference to letter you will see that he finally proposed to replace frog if we would ship 100 tons of coal at one shipment, which I think is a clear case of discrimination. We have furnished them ground free for all these years for operating side track for public use and they have used it.

Mr. R. Law, manager, in answering the complaint, said:

Referring to complaint of M. V. B. Morris, inclosed in yours of 17th inst., it is hardly necessary to say that we are not only willing, but anxious, to accommodate Mr. Morris, as well as all other patrons along our line. He, however, is unreasonable; first, for the reason he asks us to maintain a switch for business that does not begin to pay the railroad company; next, at a point where it is unsafe; and finally, to do something for nothing.

Some time ago I did say to Mr. Sam Wadleigh, who furnishes Morris with coal, that if he would take it in quantities of one hundred tons, and unload it within a reasonable length of time, we would put in a switch, afterwards removing it, which I think is entirely fair. You can readily see that the revenue from an occasional car of slack coal, for which we only get a nominal sum to haul, would hardly pay for maintaining the switch light of which Mr. Morris speaks, let alone all other appurtenances necessary for the proper conduct of the business at such a place.

The policy of the Commissioners has been not to order switches connected with main line where there was no agent or employe of company to attend same, and as there was apparently nothing in this case to warrant any different ruling, the case was closed.

Des Moines, December 1, 1903.

No. 2601—1903.

A. J. BLAKELY, GRINNELL,

v.

IOWA CENTRAL RAILWAY COMPANY.

} *Undergrade farm crossing.*

Complaint filed June 18, 1902.

Complainant stated that he had been provided with undergrade crossing, but the railroad company now proposed to fill up the same, only leaving a small opening for water way. To this closing of his undercrossing, complainant objected. The case was laid before the railway company, and Mr. L. F. Day, vice president, answering the same, said:

Again referring to your favor of the 18th ultimo, relative to under stock crossing desired by Mr. A. J. Blakely, Grinnell, Iowa, I have caused the matter to be thoroughly investigated and beg to advise the Commissioners the following facts: At the time of the construction of the Iowa Central Railway across the land in question, two trestles were put in, the north one being so constructed as to allow an under crossing. Recently this bridge was filled in, but, as Mr. Blakely had previously disposed of his adjacent property, he is not interested in the crossing at this point. The south bridge is now being used by him as an under stock crossing, but, as the track at this point is to be raised eleven feet, we have decided to put in a suitable culvert and fill this bridge also, as otherwise it would necessitate the construction of a very long, high trestle. We submitted an offer to Mr. Blakely to provide a stock passage at a point south of the bridge where the fill will be about ten feet, and have a reply, under date of June 18th, in which he states that he thinks the crossing proposed will be satisfactory to him. A meeting between Mr. Blakely and our division engineer has been arranged for, at which time the location will be definitely decided upon.

I am pleased to know that the matter has been amicably adjusted and that the Commissioners will not be further troubled with its consideration.

Subsequent to the foregoing the Board had considerable correspondence with the parties to the case, with the result that complainant and respondent adjusted their differences on a mutually satisfactory basis.

Des Moines, December 1, 1903.

No. 2602—1903.

CHICAGO, ROCK ISLAND & PACIFIC

RAILWAY COMPANY,

v.

FRAZEY ET AL.

} *Condemnation proceedings in Louisa and Washington counties.*

Petitions filed June 20, 1902.

These petitions were withdrawn by the railway company before the Board reached a decision.

Des Moines, Iowa, December 1, 1903.

No. 2603—1903.

HIRAM JOHNSON, Chairman Board of
Supervisors, Casey,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Overhead highway crossing.*

Complaint filed June 25, 1902.

The Commissioners received the following letter from Mr. Johnson:

One and one-fourth miles east of Casey, Guthrie county, Iowa, on the Chicago, Rock Island & Pacific Railway company's line there is a very dangerous crossing where we had a good highway. We have tried repeatedly to get the company to put in an overhead bridge. Our bridge has been torn all to pieces at said crossing and there have been numerous other escapes. The board of supervisors have offered to change the highway if the company would bridge and still they will not give us any relief. If it is in your power to help us any in this matter anything you may do will be greatly appreciated by our people.

Mr. Johnson enclosed the following petition:

To the Honorable Board of Supervisors of Guthrie county, Iowa, and to the Officials of the Chicago, Rock Island & Pacific Railroad company:

We, whose names are hereto affixed being residents and taxpayers of Guthrie county, Iowa, would respectfully request that the public highway be opened on the line between sections 85 and 86 in township 78, range 82 west of the fifth P. M. Iowa, at the north end in accordance with the rough sketch hereto attached, requesting that the same be opened on a direct line from point A, on said sketch, to point B, and that an overhead bridge be provided on said highway over the railroad at said point.

The matter was taken up with the railway company, and Mr. W. T. Rankin, assistant general attorney, replied:

June 25th you sent me a copy of petition and letter from the board of supervisors and citizens of Guthrie county relative to highway crossing near Casey. I have just received the papers from the operating department relative to this request, giving the estimates of the cost of an overhead bridge, as required, one and one-fourth miles east of Casey; and it is suggested now that the board of supervisors of Guthrie county be requested to do the grading free of expense to this company for the overhead crossing, and upon their doing so the company will undertake to put in an overhead bridge. Will you kindly lay this matter before the board of supervisors and ask them if they will be willing to do the grading. This, I think, they will be willing to do, as it seems to me a very fair proposition. Kindly let me know as soon as possible, and if the grading is done our people will proceed at once to build the bridge.

The county supervisors accepted the proposition made by the railway company. Later some differences arose with reference to maintenance of crossing, but subsequently the complainants asked for return of papers.

Des Moines, December 1, 1903.

No. 2604—1903.

P. HILLYARD, Chairman Board
of Supervisors, New London,

v.

CHICAGO, BURLINGTON & QUINCY
RAILROAD COMPANY.

} *Overhead highway crossing.*

Complaint filed July 7, 1902.

The complainant in this case stated that "We are asking the Chicago, Burlington & Quincy Railroad to put an overhead bridge over their track in the north-

western part of this town and they refuse to do so," etc. The railway company in answering this complaint denied any legal obligation to construct the crossing but would grant permission to the board of supervisors to build it if they so desired. Subsequently the Commissioners went to New London and made a personal investigation of the conditions there. It was not such a case as could at the present time be acted upon by the board, and the same was closed without prejudice.

Des Moines, December 1, 1903.

No. 2605—1903.

FARMERS CO-OPERATIVE
COMPANY, Dougherty,
v.
CHICAGO & NORTH-WESTERN
RAILWAY COMPANY.

Site for coalhouse.

Complaint filed July 8, 1902.

This was a request from the citizens of Dougherty that site for coalhouse, elevator, etc. be granted the Farmers Co-operative company. Considerable correspondence followed, resulting in a lease to another party being transferred, as desired by petitioners.

Des Moines, December 1, 1903.

No. 2606—1903.

In the matter of posting train bulletins in passenger depots.

The Commissioners upon July 23, 1902, addressed the following letter to the operating management of each railway company operating lines of railway within the State of Iowa:

The Twenty-ninth General Assembly of the State of Iowa (1902) passed a law, a copy of which is enclosed herewith, which requires all railway companies to keep posted in the waiting room of each passenger station a bulletin plainly showing the time of arrival and departure at such stations of all trains carrying passengers. Penalty for failure to comply with the law makes the company liable in the sum of \$50. This law is known as chapter 87, acts of the Twenty-ninth General Assembly. Your attention is called to this statute inasmuch as the members of this Board have noticed that in many of the depots in this State no such bulletins have been provided although this law has been in effect since the first day of July, 1902. Will you please advise the Board at once whether your company has made provision for this posting of the bulletin required.

In response to the above letter the Commissioners received advice from the railway companies that the law would be complied with.

Des Moines, Iowa, December 1, 1903.

No. 2607—1903.

CITIZENS OF SEYMOUR

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

Train service.

Petition filed July 28, 1902.

Petition in this case was as follows:

Owing to the fact that Seymour, Iowa, is a competing point in the matter of railroads, and much of the travel is at times desirous of taking trains to and from Seymour during the night-time, and we the undersigned, your petitioners, being at all times patrons of this road, suggest that it would greatly accommodate the traveling public if they could arrange to stop No. 12 at Seymour at any time, and you would thereby greatly oblige the undersigned.

Mr. Goodnow, general manager, in answering this complaint said:

Replying to your favor of July 28th, having reference to petition sent in by E. C. Thompson of Seymour, Iowa, you will observe that Mr. Thompson's name does not appear on the petition.

No. 12 is our fast express train running between Kansas City and Chicago, having connections as far southwest as Fort Worth, Texas. We are making all the stops with that train that we can. In fact it is not now making its scheduled time on the Missouri division.

Investigation of the ticket sales at Seymour shows that there were 761 tickets sold during the month of July and that nearly 600 of these tickets were to stations within a few miles of Seymour. Passing Seymour so late at night it does not seem to us that this train would be patronized to any considerable extent. It would be a serious hardship to add an additional stop to that train.

It is our earnest desire to take care of our passenger business and accommodate to the fullest extent the towns on our line.

Petitioners were furnished with copy of the foregoing, but made no response thereto.

Des Moines, Iowa, December 1, 1903.

No. 2608—1903.

W. B. CARTWRIGHT, Wyman,

v.

BURLINGTON & WESTERN RAILWAY
COMPANY.

Conditions in lease for site.

Complaint filed August 1, 1902.

Complainant objected to signing a lease for site for elevator containing a stipulation requiring him "to pay two thirds of regular tariff between" Wyman and Burlington on all grains and feed, also seeds sold to farmers locally. Because of his refusal to sign said lease he was ordered by the railway company to remove his building from railroad premises, to this he also objected.

Mr. R. Law, manager, in answering these complaints said:

Referring to copies of W. B. Cartwright's letters and replying to yours of 30th ult. it is the rule of this company, and it is applicable to everybody, that all grain stored on the company's ground be shipped over its railroad or if sold to outsiders, the party occupying the ground must pay two thirds the tariff rate to Burlington, on it.

This is the only protection we have and we certainly will not discriminate, nor do I see any reason why we should favor Mr. Cartwright over others similarly situated, many of whom ship thousands of cars to his one. As before stated the agreement is in effect with everybody on these

lines and has been with most of them for the past eight or ten years. It is no hardship and is the only protection we have. The fact is this man wants something for nothing, or rather, privileges that we cannot afford to grant.

Upon his refusal to sign the contract, as is usual in such cases, we gave him the required thirty days notice, which expires tomorrow. This for your information.

Later a member of the Board saw all parties and matter was adjusted.

Des Moines, Iowa, December 1, 1903.

No. 2609—1903.

CITIZENS OF WHEATLAND,

v.

CHICAGO NORTH-WESTERN RAILWAY
COMPANY.

} *Drainage.*

Petition filed August 6, 1902.

Petition in this case follows.

We, the undersigned citizens of Wheatland, Iowa, having suffered severe loss from being flooded with water caused by the raising of the Chicago & North-Western Railway company's tracks without making proper provision for the water to pass through under said track, thereby flooding the lower part of town above the tracks, filling cellars and doing much other damage to health and property, we therefore pray you to come to our town, look the situation over and see if you can give us relief by having the railway company put in another culvert or enlarge the one they already have so as to give the proper relief.

C. F. JEPPE, Mayor,
J. W. HOVER,
F. C. GRONELL,
J. W. THOMPSON,
and forty-five others.

In answer to the complaint Superintendent H. J. Slifer said:

I took occasion to look over the situation so far as drainage at Wheatland is concerned, as per your letter of August 6th. I find there has been no change made in water ways at Wheatland since the year 1891, and up to the present year we have had no complaints as to water ways being ample. In fact our water ways will take off all the water that the ditch from the city will give us. In other words if our water ways were made larger the ditches leading to them would have to be made larger. The bridge which Mr. Hover refers to is a permanent iron structure on stone walls and the water way is kept clean. I believe we can show under ordinary circumstances that we provide ample water way at this point and doubt whether the Commissioners care to take any action as it would entail on the railroad company a very heavy expense, and outside of the excessive rains which we have had all over the country this season, and which overflows the town of Wheatland irrespective of this particular water way, I think there can be no complaint. However, should the Commissioners desire, shall be glad to have blue print prepared showing the situation.

The petitioners were supplied with copy of Mr. Slifer's letter. Some objection was made to statements made by Mr. Slifer, but no further complaints have been received.

Des Moines, Iowa, December 1, 1903.

No. 2610—1903.

WM. S. JOHNSON, Ames,	}	<i>Petition for undergrade farm crossing.</i>
v.		
CHICAGO & NORTH-WESTERN RAILWAY COMPANY.		

Petition filed August 12, 1902.

Petition in this case was as follows:

Paragraph 1. The petitioner states that he is the owner of the southwest quarter ($\frac{1}{4}$) of section twenty-two (22) Lafayette township, Story county, Iowa.

Par. 2. That the Sioux City branch of the Chicago & North-Western Railway company crosses a portion of said premises diagonally, entering the same a little east of the southwest corner of the southeast quarter of said quarter and leaving the same about seven rods north of the northeast corner of said southeast forty; that said railway divides said 160 so that about 140 acres of the same lies north and west of the remaining sixteen acres south and east of said right of way.

Par. 3. That a stream called the Kegley Branch also crosses said 160 from northwest to southeast, entering near the middle of the north line and leaving about forty-two rods north of the northeast corner; that the same crosses defendants' right of way about midway between the points where the road enters and leaves petitioners premises.

Par. 4. That the land adjacent to said Kegley Branch is more or less rolling and adapted particularly for use as pasture.

Par. 5. That the premises lying southeast of the right of way and the lands adjacent to Kegley Branch have always been used for pasture and can be used for no other purpose to good advantage.

Par. 6. That petitioner's premises are situated on the west line of said quarter section near the center, and the only way said premises can be used as pasture with reasonable safety is by having an underground crossing through said right of way connecting the two parts of said premises.

Par. 7. That the grade passing through said premises is higher than the surrounding land and at no point is it less than ten feet, and the crossing at Kegley Branch is more than forty feet.

Par. 8. That ever since 1881 soon after the road was constructed until the year 1901 the road bed crossing the valley of said Kegley Branch was supported by trestle work and the right of way was not fenced in but stock was permitted to cross under said trestle from one side to the other without impediment.

Par. 9. That during the summer of 1901 the said defendant replaced said trestle by an earth grade and constructed a culvert crossing said Kegley Branch which is insufficient to properly conduct the water flowing in said branch and is wholly improper and inadequate for this petitioner as a crossing.

Par. 10. That during the present season your petitioner has been entirely deprived of a crossing to the premises lying southeast of the track and has had no use of the same.

Par. 11. That a grade crossing is impracticable, first, because of the location of said premises and the use which is made by your petitioner of same, and second, because the track of the said railway is so much above the surrounding country at the proper place for a crossing that the same would not be of utility.

Par. 12. That your petitioner asks that an order may be made by your board directing said company to erect and maintain an under grade crossing through the right of way of said premises at a suitable point, of ample dimensions and character to meet the reasonable requirements for the proper use of said premises.

The case was submitted to the railway company, which company, by its attorneys, filed answer as follows:

Defendant, for answer to the petition of complainant, states:

1. That during the year 1901, defendant purchased from the complainant extra ground and right of way for borrow pits and other purposes, and replaced its trestle works at the place in question with a stone culvert having an opening twenty feet wide. That in making said purchase it was agreed in writing between complainant and defendant that said "culvert shall not be fenced in by the Chicago & North-Western Railway company, but shall be left so that stock may pass

unimpeded from one side to the other." It was understood and agreed at said time that said culvert was the only underground crossing that defendant was to furnish complainant, and defendant avers that the plaintiff is not, either by law or by virtue of any agreement, entitled to any other or different underground crossing.

2. Defendant denies that said culvert is insufficient to properly conduct the water flowing in said Kegley Branch, and denies that the same is wholly improper and inadequate for petitioner as a crossing, and denies that during the present season petitioner has been deprived of a crossing to the premises southeast of the track, and further denies that a grade crossing is impracticable.

3. Defendant avers that if at any time said culvert has not been a practicable crossing, it is solely because at such time there has been an unusual and unprecedented amount of water, and that such condition was only temporary.

4. Defendant further avers that said underground crossing is reasonably sufficient and adequate for an underground crossing.

5. Defendant further avers that this Board has no authority or jurisdiction in law to require defendant to construct another underground crossing.

Wherefore, defendant prays that complainant's petition be dismissed.

In replying to this answer the complainants set out a copy of the lease by virtue of which extra ground and right of way was purchased of the complainant by the railway company in the year 1901. He also denied that there was any agreement between the parties other than the written agreement and the representations on the part of the railway company and its employes, etc. The Board visited the premises on October 23d and early in November a proposition was submitted to the complainants by the railway company which with some modifications was accepted by them and the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2611--1903.

H. A. WIEMER, Harris,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY
COMPANY.

} *Site for elevator.*

Complaint filed August 16, 1902.

Mr. Wiemer wrote the Board as follows:

I own and control a 15,000 bushel capacity elevator, now located on private grounds at Harris, Iowa.

The railway company refuses to grant me a site for the following reason, to wit: That the two elevators now located on the company's ground were sufficient to handle the grain at this point. If this would be an argument in their favor, I should be pleased to have them explain why they have granted locations for the third elevator at other points that are not handling any more grain than we are here at Harris.

In looking up the shipments that have been made from other stations, I find that Harris is not in the rear. But, however, let this be as it may, I appeal to you for your decision in this matter and trust that you will give it your attention at an early date as possible for your convenience.

The matter was taken up at once with the Rock Island Railway company and after considerable correspondence was had and a personal investigation made by the members of the Board, the railway company granted Mr. Wiemer the site desired.

Des Moines, Iowa, December 1, 1903.

No. 2612—1903.

C. T. MANBECK, Berwick, Township Trustee,
v.
DES MOINES, IOWA FALLS & NORTHERN
RAILWAY COMPANY.

Overhead highway crossing.

Complaint filed August 22, 1902.

In this case complaint was made that "at a highway crossing one mile north of Berwick the railway company intended placing an overhead crossing that was unsatisfactory to the township authorities. Complainant represented that the railroad crosses the highway at an angle and that in building the bridge over the railroad for such highway the company contemplated building it at right angles to the railroad so that it would be necessary for persons driving to make two turns when crossing said railroad. To this the complainant objected.

In answering this complaint Mr. E. S. Ellsworth, president, said:

Replying to your letter of the 22d regarding complaint made by C. T. Manbeck, township trustee, Berwick, Iowa, with reference to a highway, I herewith hand you a letter of our chief engineer, R. C. Young, with reference to this matter. I hope, on reading it, that you will allow us to build the bridge as we have designed it, and that would not be a hardship to anybody.

The letter to which Mr. Ellsworth referred follows:

I return you herewith correspondence regarding the overhead highway crossing near Berwick. It is true that this bridge has been placed at right angles to the railroad, but the angle is very slight, only ten degrees. This draws the bridge six feet off from the center to the highway, and I cannot see how it would cause the farmers any serious inconvenience, as you know that the driveway in the ordinary public highway is very crooked and an angle of ten degrees is not noticeable. My reason for designing this bridge in this way was to save a truss and a skew bridge, as you know, coming from a dirt road to a skew bridge is not desirable on account of the settlement of the dirt on one side and striking the hard bridge on the other is liable to overturn vehicles.

I hope the Commissioners will see it in this light and allow us to build the bridge as we have designed it, as it certainly can do no harm to any one.

The Commissioners said, in closing this case, that they did not believe, from the evidence before them, that the crossing proposed by the railway company, was an undesirable one, but if the county board of supervisors desired any further action taken, the Commissioners would be pleased to hear from them.

No further complaints have been made to the Board.

Des Moines, December 1, 1903.

No. 2613—1903.

CALIFORNIA GRAIN & LUMBER COM-
PANY, California Junction,
v.
CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Petition for sidetrack.

Complaint filed August 23, 1902.

Petition in this case recited that it was necessary for the business of the petitioners that a sidetrack of about four hundred feet in length, to connect with their sidetracks, was necessary.

The Commissioners laid this case before the officials of the North-Western Railway company, and following some correspondence was had and on April 15, 1903, Messrs. Cochran & Egan, Logan, Iowa, attorneys for petitioners, withdrew the case, as they were about to reach an amicable adjustment.

Des Moines, Iowa, December 1, 1903.

No. 2614—1903.

JOHNSON BROS., Calliope,

v.

CHICAGO, MILWAUKEE & ST.

PAUL RAILWAY COMPANY.

Abandonment of station.

Complaint filed August 25, 1902.

Complainants wrote the Board as follows:

We wish to write concerning a matter that is of considerable importance to us, and that is: The Chicago, Milwaukee & St. Paul Railway company has closed up its station here, has taken away the agent, and is not doing any business at this place at all. We wish to ask you to look into this matter and ascertain if the railway company has a right to do this, and if not to take some action that would cause them to resume business here. We understand that when the road was built through here they were granted the right of way through the town on condition that the railway maintain a depot at this place for ninety-nine years.

It seems to us that the company has broken its contract in discontinuing the depot here. It is working a hardship on the business interests here to be deprived of the facilities for shipping and receiving freight. There is here a good general store, a lumber yard doing a good business, an elevator handling a great deal of grain, a large mill turning out large quantities of flour the year round and a blacksmith shop, etc.

With so much business here it seems to us that the railway company is not warranted in taking the depot from us. Will you please look into the matter and see if anything can be done in the interest of the people of the place in the way of railroad accommodations.

In answering this complaint the railway company by its general manager, Mr. H. R. Williams, said:

Replying to your favor of August 25th, addressed to President Earling, enclosing copy of complaint received from Johnson Bros: I beg to state that there has been but very little business done for a long time at our old Calliope station. That town—if my information is correct—has been wiped out and is now a part of Hawarden station. For that reason we closed the depot at the old Calliope station.

Our agent informs me that the business of Johnson Bros. transacted with our line is very small and would not exceed \$10 per month.

While we had an agent at Calliope the bulk of Johnson Bros.' Sioux City business came in over the North-Western road and was hauled from the North-Western depot at Hawarden the same as it can now be hauled from our depot at Hawarden.

It seems to us that there is no necessity for continuing to maintain two depots in the one town, as the business can all be transacted satisfactorily at one place.

In reference to our being granted right of way through the town on condition that a depot was to be maintained at this point, while it cuts no figure in the merits of this case, I find upon investigation that there is nothing in our right of way papers referring to such an agreement or understanding.

In closing the case the Board directed the following be sent to the complainants.

The Board has gone over your complaint against the Chicago, Milwaukee & St. Paul Railway company, with reference to maintaining Calliope station, and under the circumstances, to wit: The fact that there is no longer any town of Calliope and that the distance between stations would be so short, the Commissioners cannot compel the railway company to maintain two stations in the same town.

If you have any such agreement or contract as you claim to have your proper redress could be obtained in suit in court. This Board has no authority to enforce the terms of contracts.

Des Moines, December 1, 1903.

No. 1615—1903.

C. H. WERTZ, Lena,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

Drainage and damages.

Complaint filed September 16, 1902.

The complainant in this case stated that because the respondent railway company had made a fill without providing a sufficient water way he had been damaged on his farm several hundred dollars. The Commissioners took this up with the railway company and further culvert room was made and the case was closed as the Commissioners could not act upon the matter of damages.

Des Moines, Iowa, December 1, 1903.

No. 2616—1903.

CITIZENS OF ELDORA,

v.

IOWA CENTRAL RAILWAY COMPANY.

Station service.

Petition filed September 22, 1902.

The following petition signed by Ellis D. Robb, mayor, and many others, was received by the Board:

We, the undersigned residents of Eldora, Hardin county, Iowa, hereby petition your honorable body to require the Iowa Central Railway company to employ and maintain a night agent or telegraph operator at their depot in this city. Two passenger trains pass through and stop here during the night and the ticket office is always closed and tickets must be purchased before 7 P.M. the evening before, if at all. The city is also shut off from telegraphic communication after 7 P.M.

In answering this petition Mr. L. T. Day, vice president Iowa Central Railway company, said:

We have your favor of the 22d inst. enclosing copy of letter from Ellis D. Robb, of Eldora, Iowa, also copy of petition of citizens of same place, asking that our company maintain a night agent or telegraph operator at that point. We have no doubt it was Mr. Robb's intention to state the situation fairly to the commission, but as often happens with people similarly situated, his ideas as to the business involved is quite incorrect. We have prepared a statement showing the number of passengers taking our trains Nos. 5 and 6 for two weeks previous to the date of his communication, which is as follows:

Date.	No. Passengers Train No. 5.	No. Passengers Train No. 6.	Date.	No. Passengers Train No. 5.	No. Passengers Train No. 6.
September 5	.....	.....	September 12	1	1
September 6	1	8	September 13	2	.....
September 7	2	.....	September 14	1	8
September 8	2	1	September 15	1	1
September 9	1	2	September 16	2	1
September 10	1	1	September 17	.....	1
September 11	2	2	September 18	.....	1
			September 19	.....	.....

You will note that instead of the passengers on these trains averaging from three to fifteen on each train as stated by Mr. Robb, that the total number for fifteen days was sixteen on train No. 5 and fifteen on train No. 6, or an average of one person per train.

We regret that the business is not what Mr. Robb supposed in-tead of what it really is, and we are inclined to believe that the inconvenience complained of is on account of the desire for telegraph privileges, which is a matter for determination by the Western Union Company, as we do not do any commercial telegraph business.

In giving you the facts as disclosed by our train records, which we assume you will probably transmit to Mr. Robb, we want to state at the same time, that although there is no business involved that will justify the expense of a night operator at Eldora, that we want to accomodate the citizens there in every way that we can, and if we can arrange for the removal of a night operator from some other point to Eldora and take care of our requirements in connection with the dispatching of trains, we will endeavor to do so, but we cannot afford to employ an operator without any other duty than keeping the Eldora station open and attending to the Western Union business, in which we have no interest and for which we would receive no revenue.

Considerable correspondence followed, resulting in an effort being made by the railway company to change some man from a minor point to Eldora for the service requested.

Des Moines, December 1, 1902.

No. 2617—1903.

In the matter of train connections at Alton, crossing of the CHICAGO & NORTH-WESTERN RAILWAY CO. and the CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY COMPANY.	}
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On October 21, 1902, the Board addressed the following letter to Mr. W. A. Gardner, general manager Chicago & North-Western Railway company:

The Commissioners have noted a change in the running time of your train No. 8 from Hawarden to Tama, by which the train now leaves Hawarden at 7.40 instead of 7.20 as formerly, arriving at Alton at 8.35 instead of 8.15 as before. Now this train lies at Alton until 8.50 A.M. The train going north from Sioux City, leaving that point at 7.00 A.M., leaves Alton at 8.15, so that passengers who desire to go north on that train over your road on No. 8 as above noted, can not do so, although formerly they could. This is a great inconvenience to quite a number of people who desire to make the connection; under the new arrangement they will have to wait four hours for a train going north. The Commissioners would like to inquire whether or not the time of your No. 8 could not be restored, making the train leave Hawarden at 7.20, arriving at Alton at 8.15. Of course, this makes a long wait at Alton for the train west to Sioux City, but it would save considerable disappointment on the part of your patrons who desire to take passage on the north train.

Will you have this matter investigated and advise the Board of the result?

Mr. R. H. Aishton, assistant general manager, in reply to this letter, on October 28th, said:

In reply to your communication of the 21st inst. relative to the time of our train No. 8, between Hawarden and Tama, would say:

Prior to June 15, 1902, No. 8 left Hawarden at 10.00 A.M., having no connection at Alton for Sioux City but having a connection for the north. On June 15th the train was started out at 7.20 A.M. so as to connect with both north and south at Alton, which caused a delay of twenty-five minutes at Alton to any Sioux City passenger. This caused a good deal of complaint and upon representations that there was no business for the north and that all passengers for the south would be delayed twenty-five minutes we again changed the time of this train, making it leave Hawarden at 7.45 A.M.

It is perfectly agreeable to us to have the train leave at 7.20 A.M., arriving at Alton at 8.10, so that any passengers who desire may go north, and I have instructed that on our new time-table, effective on November 2d, this change be made, inferring that you have some information that it is causing inconvenience to our patrons from our present mode of operation.

Be glad to thank you for calling our attention to the matter.

Des Moines, Iowa, December 1, 1903.

No. 2618—1903.

R. A. BUCK, Mayor, et al. State Center,
v.
CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

} *Dangerous street crossings.*

Complaint filed October 31, 1902.

The petition in this case, signed by the mayor and prominent citizens of State Center, was as follows:

To the Honorable Board of Railroad Commissioners of the State of Iowa:

We, the undersigned, resident citizens and taxpayers of State Center, Iowa, and vicinity, being forcibly reminded by the killing of one man and the crippling of another at the main crossing of the North-Western tracks in State Center on Sunday morning, September 14, 1902, that the manner of operating its road and the speed at which trains are run through the town of State Center by the Chicago & North-Western Railway company, have made it dangerous and unsafe to cross its tracks in our town day or night, respectfully petition that you visit our town and see if something cannot be done for the safety of life and limb of our citizens and the patrons of said Chicago & North-Western Railway company, and to this end, as in duty bound, we, your petitioners, will ever pray.

In sending this petition Mayor Buck said:

We have been negotiating for some time past with the Chicago & North-Western Railway company to erect gates at our dangerous crossings, but have been unable to make satisfactory arrangements with them. There has been no less than a half dozen people killed at these crossings in the past six years.

The matter was presented to the railway company, with request that it be given careful consideration. On November 20, 1902, Mr. W. A. Gardner, general manager, wrote the Board:

It has been arranged to install gates at these crossings, and they will be placed in operation just as soon as it is possible to do so.

This adjustment was satisfactory to complainants and case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2619—1903.

LUTHER M. TUTTLE, Van Cleve,
v.
IOWA CENTRAL RAILWAY COMPANY. } *Fencing.*

Complaint filed November 4, 1902.

The complainant in this case stated that the right of way fence adjoining his pasture was out of repair; that on account of this his live stock escaped upon the right of way, thence into neighbor's fields, etc.

The Commission called the railway company's attention to the complaint and the fence was repaired.

Des Moines, December 1, 1903.

No. 2620—1903.

E. J. SMITH & SONS, North English,
v.
CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY. } *Failure to furnish cars.*

Complaint filed November 4, 1902.

Complainants in this case stated they were utterly unable to get cars for shipment of drain tile, etc., that they understood other parties were being furnished with cars for shipment of coal and perishable freight, but they believed they too were entitled to some consideration.

The complaint was taken up with the respondent railway company and the Commission was advised that on account of extreme shortage of cars the railway company was giving preference to movement of perishable freight and coal.

The complainants later asked the further assistance of the Board in securing cars for them, which was done.

Des Moines, December 1, 1903.

No. 2621—1903.

P. B. OSBORN, Ellsworth,
v.
CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY and the
CHICAGO & NORTH-WESTERN RAILWAY
COMPANY. } *Loss in transit.*

Complaint filed November 6, 1902.

The complainant wrote that he had shipped a car of wheat from Parkston, S. D., October 14th, and had been unable to get trace of car since.

The Commissioners undertook to trace the car for Mr. Osborn, and did so. Later the Commissioners were advised the car had been located.

Des Moines, December 1, 1903.

No. 2622—1903.

OTTO C. KRAG, Alexander,

v.

IOWA CENTRAL RAILWAY COMPANY.

} *Loss in transit.*

Complaint filed November 10, 1902.

Complaint in this case was for damages sustained in shipping a buffet. While the Board has no jurisdiction in such matters, the case was taken up with the railway company with the hope of having the claim adjusted. The railway company, however, disclaimed that they were responsible in the amount claimed, and that they had authority to return the buffet to the shipper and have it repaired at the railway company's expense, which the company would agree to. As Commission could do nothing further the case was closed.

Des Moines, December 1, 1903.

No. 2623—1903.

CITIZENS OF CUMMINGS,

v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} *Relocation of depot.*

Petition and complaint filed November 13, 1902.

The petition in this case recited that the said Chicago Great Western Railway company, having been engaged for several months in making a cut of considerable length and depth through the Cummings hill in order to facilitate the movement of trains with greater ease over said hill, have not transferred the running of all trains to the new lowered tracks located in said cut, leaving the depot as it originally stood. Adjusted, the level of the original grade from which all trains have been withdrawn, and as said cut is of some half mile in length and ranges from one foot in depth at the ends to ten to fifteen feet through the greatest portion of its length, and since the depot building, as it now stands, is located centrally as to the length of said cut, hence the said depot is now situated upon the embankment of ten to twelve feet above the tracks now used by the said railway company at this point, as is evidenced by a flight of twelve ten-inch steps prepared for the ascent and descent of passengers. The embankment being left as it was when excavated by the steam shovel, is very steep and abrupt, and these steps, resting as they do against the embankment and at the same angle, are also equally as steep and abrupt, thus making their usage very difficult and eminently dangerous in the darkness of night, or in any kind of stormy weather, and in case they should be covered with snow or ice, passage up or down them would be almost impossible, even by the most supple, while, if covered with sleet, no use whatever could be made of them, and as these steps are the only means of elevating and lowering of luggage, it requires no argument to prove the great inconvenience in the movement of freight and baggage to and from the tracks under this condition of circumstances; or with but one employe as is carried by the road at this station, the movement of either freight or baggage of any degree of weight or bulk would be utterly impossible, except by the use of some device of machinery by steam or electricity. It has been the custom of those sending out or receiving freight or baggage over said railroad at this station to place it when delivered for shipment at a point on the platform so that

it may be placed on the train at once without further handling, or, if receiving such freight or baggage, to take it direct from where left on the platform when unloaded from the cars, thus greatly facilitating matters as to time, wear and tear, or damage incident from unnecessary handling of those goods, and especially is this true of the merchants and business concerns doing business at this station; but this favor has been entirely withdrawn from its patrons by the present arrangements of the said railway company. As all freight or baggage, whether light or heavy, must now be transferred up or down this embankment before it can be received or sent away. Hence, for the reasons herein stated, it is the earnest request and appeal of the petitioners whose signatures this instrument bears, and of the entire patronage of the Chicago Great Western Railway company at this point, that the Railroad Commissioners exercise the authority vested in them by securing an immediate adjustment of the matter herein complained of, by demanding, and, if necessary, compelling said Chicago Great Western Railway company to place its depot at this station on a level with the new main line as now used in a similar manner and with equal conveniences as it was placed to the original grade and tracks before they were transferred to the places they now occupy in the cut.

The matter was taken up at once with the railway company, and after considerable correspondence and several personal conferences had been held, the railway company advised the Board on May 15, 1903, that the work of moving the depot was under way.

Des Moines, December 1, 1903.

No. 2624—1903.

G. B. HALL, Wesley,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Site for coal sheds.*

Complaint filed November 17, 1902.

Complaint in this case was that additional room was needed on side track for handling coal, but the complainant was unable to get any satisfaction in his application to the railroad company.

The Commissioners by correspondence brought the complainant and railway company together, with result that an adjustment was made to the reasonable satisfaction of Mr. Hall.

Des Moines, December 1, 1903.

No. 2625—1903.

D. M. GALLENTINE, Van Cleve,

v.

IOWA CENTRAL RAILWAY
COMPANY.

} *Fencing.*

Complaint filed November 18, 1902.

Complainant stated that right of way fence was down and should be repaired at once, as his cattle were running over the country. Fence was repaired by railway company.

Des Moines, December 1, 1903.

No. 2626--1903.

N. A. WRIGHT, Herring,	}	<i>Site for coal sheds.</i>
v.		
CHICAGO & NORTH-WESTERN RAILWAY COMPANY.		

Complaint filed November 19, 1902.

Complainant stated that he had tried to lease ground from railway company to build coal house upon, but had been unable to accomplish what he desired. He further said he had recently shipped in thirteen cars of coal.

The case was taken up at once with the railway company with result that the site was granted to Mr. Wright.

Des Moines, December 1, 1903.

No. 2627--1903.

S. B. PACKARD, Marshalltown,	}	<i>Overcharge.</i>
v.		
IOWA CENTRAL RAILWAY COMPANY.		

Complaint filed November 19, 1902.

This was not really a complaint, but an inquiry as to certain rates which he had paid on shipment of cattle. Upon investigation it was found a small overcharge had been made; which was promptly refunded by the railway company.

Des Moines, December 1, 1903.

No. 2628--1903.

W. H. MITCHELL, Sioux City,	}	<i>Improper operation of bridge line.</i>
v.		
WILLMAR & SIOUX FALLS RAILWAY COMPANY.		

Complaint filed November 20, 1902.

Complaint in this case was as follows:

I write to call your attention to a matter that should receive your attention at once. It is concerning the Sioux City Street Railway company and the Great Northern Railway company crossing the combination bridge which spans the Missouri river at Sioux City, Iowa, to South Sioux City, Neb. This morning at the 6:45 A. M. street car left South Sioux City for Sioux City, Iowa, and due at 7 A. M. at Fourth and Pierce streets in Sioux City, Iowa, and when the car was a little over one fourth of the way across the bridge, the Great Northern freight train pulled onto the bridge from the Iowa side. The street car had to stop and back up and just as it got off the bridge and the train could clear the street car the trolley came off and the car stopped. Had the trolley come off any sooner we would have been knocked off the trestle twenty feet below.

Do railroad trains have to stop before crossing all drawbridges in Iowa and Nebraska?

Kindly give this matter your early attention so that people can have their lives reasonably safe while riding in the street cars on this bridge.

Three times in the past week this same thing has occurred.

The complaint was taken up with the railway company at once, but the general superintendent, in a letter dated December 8, 1902, said the complaint should be addressed to the officers of the Combination Bridge Company, of which the Willmar & Sioux Falls Railway company was a tenant.

Later a petition was received asking the Board to investigate the matters complained of. Before the Commissioners completed their investigations Mr. Mitchell, for petitioners, asked that nothing further be done, as he thought the matter would be adjusted all right.

Des Moines, December 1, 1903.

No. 2629—1903.

VOSS LUMBER COMPANY, Jewell,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Notice to vacate site.

Complaint filed December 4, 1902.

Complaint in this case was as follows:

We are having a little trouble over the lease of some railroad ground. The situation is this: We have been doing business on lots 5, 6, 7, 8 and 9. We and our predecessor have been on the same ground for over twenty years. Now a large elevator concern starts in coal business this year and demanded lots 8 and 9, where our coal-house, lime-house and sash door house stands. We conceded lot 9 to them; they still demand lot 8. Being a large elevator company they received the preference from the Chicago & North-Western Railway company. Our lease does not expire till July 1, 1905. By compelling us to give up lot 8 we have no ground to put our coal-house on, except lot 1, which is clear out of our way.

The matter was taken up at once with the railway company, with result that an amicable adjustment was made and the case closed.

Des Moines, December 1, 1903.

No. 2630—1903.

R. H. SPENCER, Algona,

v.

CHICAGO, ROCK ISLAND &
PACIFIC RAILWAY COMPANY,

Refusal to receive and forward freight.

Complaint filed December 9, 1902.

This was a case of misunderstanding and the Board, bringing the parties together, the misunderstanding was removed.

Des Moines, December 1, 1903.

No. 2631—1903.

DUBUQUE & SIOUX CITY RAILWAY
COMPANY,

v.

JESSE L. HOGLE, ET AL.

} *Condemnation.*

Complaint filed December 9, 1902.

This was petition for right to condemn additional ground for railroad purposes. Date was fixed for hearing but the attorneys for the company advised the Board that they would obtain the land otherwise and the petition was withdrawn.

Des Moines, Iowa, December 1, 1903.

No. 2632—1903.

SAMUEL TYLER, Des Moines,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY and the

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Opening Thirty-Seventh street.*

Petition filed December 11, 1902.

This was a request for the opening of Thirty-Seventh street crossing the tracks of the respondent railway companies. The case was laid before the officials of the railway companies.

It developed that no street had been established over and across the rights of way of the railway companies, and the case was closed without prejudice.

Des Moines, Iowa, December 1, 1903.

No. 2633—1903.

G. MATZINGER, Slater,

v.

CHICAGO & NORTH-WESTERN
RAILWAY COMPANY.

} *Overcharge.*

Complaint filed December 17, 1902.

Mr. Matzinger filed with the Board expense bill showing shipment of three bulls from Harlan to Slater, 121 miles, on which he claimed that overcharge had been made. The Commissioners investigated the claim, found there was an overcharge of \$6.30 which the company refunded.

Des Moines, Iowa, December 1, 1903.

No. 2634—1903.

H. E. BINKLEY, Cherokee,

v.

ILLINOIS CENTRAL RAILWAY COMPANY.

} *Unjust discrimination.*

Complaint filed December 19, 1902.

The complaint in this case was unjust discrimination on rate on potatoes from various points as compared with rates to his point. The matters complained of were interstate and it developed that no discrimination was practiced but that an overcharge had been made on a shipment to Cherokee which the company was ready to refund.

Des Moines, Iowa, December 1, 1903.

No 2635—1903.

TOWN OF NEW SHARON,

v.

IOWA CENTRAL RAILWAY
COMPANY.

} *Condition of street crossings.*

Complaint filed December 27, 1902.

Complaint in this case was as follows:

To the Honorable Railroad Commissioners of Iowa:

GENTLEMEN,—The complainant herein, the town of New Sharon, represents:

1. That it is a municipal corporation in the county of Mahaska, organized and acting under the laws of the State of Iowa, and that it transacts the business of a municipal corporation.

2. That the population of said town is thirteen hundred; that it covers a considerable plat of ground, laid out in streets, alleys and other public ways. That a plat of that part of the city in which complaint is made, is hereto attached marked Exhibit "A" and made a part of this petition. That said plat shows the streets, alleys and other public ways, and right of way with the main line and switch of the Iowa Central Railroad, and the same is referred to as a part of this petition.

3. That the railroad track and switch of the Iowa Central Railroad, a railroad corporation, runs through said town or city from north to south. That there is a large part of the population of the town of Sharon east of said railroad, and part north of said railroad. That part north of said railroad being known as the Newton branch of the Iowa Central Railroad, which branch runs from southeast to northwest substantially. That on the north side of said branch is a large part of the town of Sharon, thickly settled. That the business part of said city is west from the main line and south from the Newton branch. That there are many streets running north and south and east and west across the main line and the switch and the Newton branch.

4. That the Iowa Central Railroad has been making a cut along the right of way of said railroad, commencing at about the north line of the corporation of said town and extending through and to the south edge of said corporation. That they have been at work for a period of more than eight months. That they have made no adequate provision for the switching of their trains and cars, that said switching has been done on the main line of the Newton branch which crosses East Market street about seventy-five feet west of the main line of said railroad, and also crosses North Main street immediately north and opposite the postoffice and business part of said town. That they refuse to make adequate crossings, and refuse to keep the inadequate crossings which they now have free from obstructions and continually obstructed.

5. That running from north to south the cut of the main line of said railroad and part of the line of the Newton branch is twelve feet by fourteen feet deep. That there is no safe and adequate

crossing over said cut, and that none could be maintained except an overhead crossing. That a crossing down one side of said cut and up to and over would be dangerous and inadequate. That said railroad company refuses to make the overhead crossing, and refuses to make adequate crossings at any of said streets. That some of the streets have been entirely closed with no kind of crossings, requiring the citizens in that part of the corporate limits to travel from one fourth to one half mile to the crossings, out of the ordinary, usual and proper causeways and across and over and through the streets and alleys that have been maintained for more than thirty years.

6. That all of said streets and railroads affected are marked, platted and described on the plat hereto attached and referred to as Exhibit "A" and make a part hereof and reference is hereby made to the same.

7. That the complainants have repeatedly requested that adequate crossings be maintained and that overhead crossings at two or more places are the only adequate crossings, and that said defendants have absolutely refused to comply with the said notices and requests and still refuse, through their officers, agents and employees, and through them have said that they will not put in or maintain crossings which complainants believe are the only adequate and necessary crossings.

Wherefore, your complainants appeal to and solicit the aid and assistance of your honorable body and ask and invite you to fix a date and visit and view said premises to more fully inform yourselves, and that you serve said defendants, the railroad company, with proper notices, and that you view these premises and determine the rights between the complainants and railroad company as to the obstruction of said streets, alleys and other public ways, and that you direct and determine in relation to the overhead crossings and in relation to the switch and cars standing on the streets and alleys and that you enter an order directing the said railroad company compelling them to put in overhead crossings and that they open said streets and alleys in a proper and safe manner. That you order the railroad company to put in at least two overhead crossings and that you fully investigate, find and determine what is right in the premises, for the protection of the public against the encroachments, and wrongs herein continued.

The answer of the railway company to this petition is as follows :

To the Honorable Board of Railroad Commissioners, Des Moines, Iowa :

GENTLEMEN,—The Iowa Central Railroad company by way of answer to the complaint of the town of New Sharon filed herein on the 22d day of December, 1902, respectfully represents :

1. That it is, as charged in the complaint, a railway corporation and as such was, at the date of the filing of this complaint and for many years prior thereto, operating a continuous line of railway from the town of Centerville, in Appanoose county, northward through the State of Iowa and to the city of Albert Lea in the State of Minnesota; also a branch line leaving its main line at Oskaloosa to the eastern boundary of the State of Iowa, thence to the city of Peoria in the State of Illinois.

2. That for the purpose of more economical operation of said road and to meet the demands of commerce to be handled over its lines, it was found necessary to make a complete revision of its alignment and grades at many points in the State of Iowa, one of which was at the town of New Sharon, complainant herein; that at this point, in order to reach the ruling grade established by this defendant upon its line, it was necessary to deepen its cut within the limits of the town of New Sharon to an additional depth of about twelve feet, which work is still unfinished; that the same is being carried on entirely upon its own right of way and with the least possible inconvenience to the people of the town of New Sharon and surrounding vicinity.

3. That prior to the commencement of this work a complete plan for the revision of this work grade through the town of New Sharon was prepared by the chief engineer of the defendant company and the municipal officers of the town fully acquainted with the work to be undertaken and accomplished; that no objection was made on the part of the town, complainant, to the proposed work and the council of said town has, from time to time, been consulted as to the convenience of the public in the manner of passing over the tracks and right of way of this company during the progress of this work.

4. That during the month of September, 1902, and while the work herein explained was in progress, the chief engineer of the defendant submitted to the town council of the town of New Sharon, a complete proposition setting forth the plans for permanent bridges over such streets as was thought necessary to accommodate the public and the town of New Sharon, and the same were agreed to and were satisfactory to the town council.

5. That there are but three streets in the town of New Sharon that cross the work in progress, the first or most easterly street is now open as a grade crossing upon the newly established grade of the railroad, and is the street adjoining on which the new depot location was selected and the new depot building built. The first open street north of this and the one principally

traveled, to and from the town of New Sharon, is now furnished with a temporary bridge with a roadway sixteen feet wide, which was erected after a conference with the town authorities and to their satisfaction. The next open street north of this one is at present crossed at grade, and the town authorities have agreed that no temporary structure need be built over this street, but will wait until the work is completed, at which time a permanent structure will be constructed. This street has been unfrequently used for travel and a temporary bridge is not necessary.

6. That the work necessary, contemplated and undertaken at New Sharon required the excavation of a large part of the depot grounds, making it impossible to provide additional side track facilities during the progress of the work; that this work was undertaken early in the spring of 1902, with the full intent of completing the same within that year, and to provide the station with suitable side track and shipping facilities adequate to the business demands of the station; that owing to the unfavorable weather conditions commencing soon after the work was undertaken and continuing during the entire season, it was impossible to fully complete the work within the time intended, and with greatly increased cost and disadvantage to the railway company was necessarily carried over for completion in the ensuing year; that it is the purpose of the defendant, at the earliest possible time, when weather conditions will permit, to complete the work so undertaken, and when done the station of New Sharon will be fully supplied with adequate side tracks and facilities of every character suited to the necessities and convenience of the business at that station, and permanent bridges will be constructed over the right of way and tracks of the company at said crossings in accordance with an understanding had with the town authorities, and that travel upon the highways, not only in the town of New Sharon, but to and from the same, shall be provided with adequate crossings.

7. That this defendant has not subjected the people of the town of New Sharon to unnecessary or unreasonable inconvenience in the progress of its work, but on the contrary, has provided adequate facilities for crossing its tracks and right of way and will continue to do so until the work undertaken at this station is fully completed when permanent crossings will be provided.

8. That during the progress of the work at this station a number of work trains were employed in addition to the regular trains in service upon the line which may have occasioned more or less obstruction of the grade crossings in the town but special orders were issued from the operating department that this should not unnecessarily occur; that the work trains have now been withdrawn from service at this point and that no unusual obstruction of the crossings in the town of New Sharon is now made and that whatever inconvenience may have arisen because of enforced conditions at this point and from causes herein explained, have now ceased and will hereafter be entirely avoided.

The town of New Sharon by its attorneys, Messrs. A. R. Dewey, Bolton & Bolton and S. V. Reynolds, stated in reply to the above answer that the town was willing that the case should stand postponed or continued until such time as the railroad company should have ample time to complete their improvements and make proper crossings as alleged in their answer, etc. At a later date the Commissioners were informed by the Hon. A. R. Dewey that the matter had been adjudged to the satisfaction of all concerned.

Des Moines, Iowa, December 1, 1903.

No. 2636—1903.

E. D. BARNETT, Linden,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

Undergrade farm crossing.

Complaint filed June 3, 1902.

Complaint in this case was as follows:

PANORA, IOWA, May 31, 1902.

To the Board of Railroad Commissioners of the State of Iowa

COMPLAINT.

E. D. Barnett, a resident and citizen of Guthrie county, Iowa, respectfully complains and says that he is, and since the 1st day of March, 1902, has been the owner of the west one hundred

acres of the northeast quarter of section thirteen (13) in township seventy-nine (79) north of range thirty (30) west of the fifth P. M., in said Guthrie county, and has resided thereupon; that the Chicago, Milwaukee & St. Paul Railway company, a corporation, as this complainant is informed and verily believes, organized under the laws of the State of Wisconsin, or those of Illinois, owns and operates a line of railroad which crosses said land diagonally from a point about five rods west of the southeast corner thereof, running thence through said land in a direction nearly northwest by west, leaving the same on the west line thereof at a point about seventy (70) rods north of its southwest corner; that the said railroad was constructed on its present line more than twenty (20) years ago; that at a point about thirty (30) rods from where it enters said land on the east a small branch of running water coming from nearly north crosses said line of railroad, the same being spanned at the present time, and having been so spanned ever since the construction of said railroad by a wooden bridge about eighty-five feet in length, having six (6) bents, spans or intervals between supports and with its track about twenty-four feet above said branch; that the said supports are posts of large size deeply embedded in the ground, amply strengthened by cross timbers and plank, and by its height and width has ever since the construction of said railroad afforded complainant and his grantor an undergrade crossing fully sufficient for the passage of teams and stock of every kind without danger to them or detriment in any way to said railroad company, or to said railroad.

That there is at this time no other grade or other crossing on complainant's said land over said railroad, nor is there any place on said land on the line of said railway where another crossing could be made without entailing great inconvenience, expense and trouble to complainant, and danger to himself, his family and employes, as well as to his stock of every kind, at such crossing, and also said railway company, for the following, among other reasons, to wit:

1. But a small portion of complainant's said land lies to the south of said line of railroad, that is to say, about twenty acres, but upon this is located his dwelling house, barn and other outbuildings (his dwelling house and barn built before said railroad was constructed), as well as his barnyard, shed, and shelter generally, for his said stock; but as aforesaid, the greater part of his said farm, including the larger part of his hay land and nearly all his land in cultivation, lies to the north side thereof.

2. That by reason of such conditions he must necessarily cross said line of railroad whenever he hauls his grain to his barn when gathered or harvested, the most of his hay, and largely all of his farm products; must nights and mornings cross it with his sheep, of which he has a large flock, to secure them from dogs; must haul all his feed for his fattening cattle and hogs, of which he has already quite a number and expects to habitually keep many more, since his is practically a "stock" farm; that is to say, it is, or rather has been, with the aforesaid undergrade crossing intact, peculiarly adapted to the keeping, breeding and rearing of stock, to wit: cattle, horses, sheep and hogs for ultimate sale, and only for these purposes, and with this object in view, can said farm be made remunerative and profitable.

3. That with even the amount of stock this complainant now has upon his said farm the necessarily frequent crossing said railroad track from one side to the other at grade could not but be greatly dangerous to the lives of the members of his family, or his employes in charge of said stock, and to said stock as well.

That notwithstanding the premises, all of which were well known to the said railway company through its employes; notwithstanding that for more than twenty years complainant through his grantors had held open and adverse possession of said undergrade crossing, as he is creditably informed and verily believes, under color of right or title, though it is possible he could not prove the same; and notwithstanding the fact that by "filling in" at the east end of said crossing the bridge spanning said branch can be considerably shortened without interfering with the flow of said branch or with the rights and conveniences of complainant and at comparatively trifling expense, the said railway company on the 30th day of May, 1902, caused to be dumped into and upon said undergrade crossing of complainant seven carloads of gravel or dirt, whereby said crossing is so effectually obstructed and injured as to be of scarcely any practical value to him, and said railway threatens to fill said crossing entirely.

That this complainant has now no crossing over or under said railroad track, though he long ago stated to the proper representative of said company in that behalf, who interviewed him upon the subject, that while protesting against the filling up or destruction, or the obstruction, of his said undergrade crossing, if he must be deprived of it, or its use, and take a crossing at grade, that as his only alternative he preferred that said grade crossing be made at a point which he indicated about fifteen rods east of said bridge, which though greatly to his damage as aforesaid would be better for him than no crossing whatever.

This complainant by reason of the premises, asks that your honorable Board make inquiry and investigate the matters and things pertaining hereto, part of which are herein recited, and

that you make such order, or order, in reference thereto, directed to said railway company, as to you seems just, equitable and proper under the circumstances of this case and the law governing the same.

Answering this complaint the Chicago, Milwaukee & St. Paul Railway company said:

Replying to yours of the 3d instant relative to complaint of Mr. E. D. Barnett, of Linden, Iowa: The bridge referred to is a five-span trestle about ninety-two feet long and twenty-five feet high and it is our intention to fill this bridge, putting in an eight by eight rail top culvert which will afford sufficient water way without backing water up onto Mr. Barnett's land. Such a culvert can be used nine months out of the year for a cattle pass, as the creek goes dry after the spring rains.

About five hundred feet west of this bridge a public highway crosses our track which is accessible from Mr. Barnett's feed yards and we can, if necessary, furnish him a private grade crossing about four hundred feet west of the bridge with good easy approaches.

I think after farther investigation you will agree with us that Mr. Barnett has no cause for complaint in this respect.

The case was the subject of considerable correspondence, Mr. Barnett claiming that the management of the railroad company had been misinformed, and that more careful consideration should be given his complaint. The Commissioners in response to this received the following from Mr. H. R. Williams, general manager of the railroad company:

Since the matter was first brought up, we have had the present structure repaired and put in good shape for a year. In the meantime, we will have the drainage area carefully investigated in order to determine the size of the opening which should be provided to take the water, with a view of constructing a permanent culvert at that point later on.

This was two years ago since which time no further complaints have been received from Mr. Barnett.

Des Moines, Iowa, December 1, 1903.

No. 2637—1903.

CITIZENS OF ARNOLD'S PARK,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Application for elevator site.*

Complaint filed May 13, 1902.

The original petition in this case follows:

To the Railway Commissioners of the State of Iowa:

We, the undersigned, Mayor and Councilman of Arnold's Park, Dickinson county, Iowa, would most respectfully set forth the following:

That our town contains — inhabitants; that we are situated on the Chicago, Milwaukee & St. Paul Railway, in a good farming territory of progressive farmers; that our people have to haul their coal five miles or more and that there are no coal sheds or elevator located here and that the said Chicago, Milwaukee & St. Paul Railway company, have neglected or refused to locate the same upon their right of way although they have been petitioned to do so; that there are parties here who are willing to erect a good elevator and coal sheds and operate the business the year around. Therefore we would most respectfully ask your Commissioners to investigate this matter at your earliest convenience with a view to locating the same.

The matter was taken up with the railroad company, and at a later date resulted in the parties being granted the site for building of elevator.

Des Moines, Iowa, December 1, 1903.

No. 2638—1903.

L. O. AMUNDSON, Radcliffe,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

} *Open farm crossing.*

Complaint filed April 30, 1902.

On April 30, 1902, Mr. L. O. Amundson of Radcliffe, Iowa, called at Railroad Commissioners' office and asked that the Board investigate his claim for an open crossing over the Chicago & North-Western Railway leading from his dwelling house to the public highway, and made the following statement concerning the same: That he owns a farm in section 25, Lincoln township, Hamilton county, Iowa, through which the Chicago & North-Western Railway company's right of way runs, cutting off his only way to the public highway; that the only crossing over said right of way now maintained by the railway company is the usual crossing with heavy gates, instead of which crossing Mr. Amundson desires an open crossing maintained, which is his only way to the public school and to his market at Radcliffe; that his barns and dwelling house are about fifty rods from the right of way; that there are about forty acres of plow land across the right of way from over which he must pass to work it.

The railroad company, in answer to this complaint, said:

We have given it a very careful investigation and it is shown that by opening up a short lane to the highway east of Mr. Amundson's place, he can reach his property on the south side of the track. This is a little longer distance than it would be to open a crossing at the point desired, but it will be readily recognized that, as a matter of safety, it is best to establish these open crossings only where absolutely necessary, as they are a source of great danger, and, for this reason, it is felt by the management that Mr. Amundson should arrange to use the crossing on the east and thereby avoid creating a situation which might at any time lead to a serious accident.

While the Commissioners appreciated the condition that Mr. Amundson was in it was not such a case that they could order an open crossing, and the complainant had other means of reaching the highway.

Des Moines, December 1, 1903.

No. 2639—1903.

A. A. BERRY SEED COMPANY,
CLARINDA,

v.

CHICAGO & NORTH-WESTERN
RAILWAY COMPANY.

} *Refusal to receive and forward freight.*

Complaint filed April 24, 1902.

The complaint in this case was as follows:

We have a quantity of corn stored at Sloan, Iowa, and have been shipping seed corn to quite an extent from there this season, as it was a good crop in that section. We have had quite a bit of trouble in getting the proper freight rates, however. The regular freight rate to Council Bluffs from Sloan is six cents per hundredweight, but to Kansas City and Atchison, Kansas, the through freight rate is placed at seventeen cents per hundredweight, while on the same connect-

ing road from the Burlington & Missouri from Council Bluffs (also the Missouri Pacific), it is only six cents and a fraction per hundredweight. In shipping to points other than the two named, on this side, the freight rate advance charges to Council Bluffs is only six cents and a fraction. Now, we do not see how they can charge this way. We have a good number of expense bills that we expect to put in a claim for, to the Chicago & North-Western Railway company for rebate. We have a claim in one instance where they held a shipment at Pacific Junction for eight days, and as the shipment was for Dallas, Texas, the season was over before the corn reached there and was refused. We had to sell it out as feeding corn, when it was high-priced seed corn. The Chicago & North-Western Railway company has been acting very contrary and giving us quite a bit of trouble, as they wish to ship this to Chicago, and get a long haul, and most of the market is in the south. We have just sold 10,000 bushels to the Atchison Live Stock Company, of Atchison, Kansas, and herewith enclose a letter we received from them, after we accepted their offer. Now, the agent says they will not let us rebill this corn nor will they give us cars to ship it in to Council Bluffs, having refused to do so today. We could reload on the Burlington cars if they would let us have the North-Western cars to ship to Council Bluffs. We ask that you kindly tell us if they can prevent us or refuse to furnish cars to ship our product in. It will cost us one cent per bushel more to reload.

Please explain this matter fully, and bring force to bear upon these people that we may have our rights. We have just received a message from the Atchison Live Stock Company as follows: "Can you get a Missouri Pacific car and load at once?" In conversation with the agent at Sloan today, he said he would not furnish another car to bill to Council Bluffs or Omaha, or furnish any *so* rebill. What are our rights in this matter, and what can be done?

The Commissioners upon receipt of the above took the case up by wire as well as by mail with the respondent railway company. Mr. F. P. Eyman, assistant general freight agent wrote the Board on April 26th, saying among other things:

We have through tariffs from points in Iowa, including Sloan to Atchison, which we understand are entirely satisfactory to all shippers. If these parties will put in an order with our agent at Sloan, advising how many cars are wanted for corn going to Atchison or other southwestern points, and specify on what lines south of Council Bluffs they wish to ship this corn, we will be in hopes to get cars for them promptly and move them loaded at once to Council Bluffs, or other junction points, for delivery to the connecting line. We are unable to get cars from connecting lines for this traffic, unless orders are placed with our agent by the parties who are to load the cars.

The Board wrote Mr. Eyman upon receipt of his letter again asking why the company declined to ship corn to Council Bluffs. Mr. Eyman wrote as follows:

Answering your favor of April 24th with further reference to the complaint of the A. A. Berry Seed Company, beg to say that as we understand this proposition, the shippers notify us that the final destination of the grain is Atchison, Kan., and that is in no sense of the word a local shipment from Sloan to Council Bluffs. We are now advised that the Berry Seed Company have placed orders with our agent at Sloan, for Chicago, Burlington & Quincy cars in which to handle the business through to southwestern points, and we will endeavor to furnish these cars and handle them in accordance with our through tariffs as promptly as possible. There has, so far as I know, been no question at any time as to the shipment of local grain from Sloan to Council Bluffs involved in this matter.

At a later date the Commissioners wrote the complainant as follows:

The rate fixed in Iowa by the Commissioners is a maximum rate, more than which the railway companies may not charge without being subject to the heavy penalties provided by law. The question in your case would be whether the haul from Sloan to Council Bluffs was a State shipment or only a portion of an interstate shipment. If a State shipment, then there can be no question as to the application of the Commissioners' rates, and the company's agent could hardly claim the right to refuse to bill the corn to Council Bluffs.

The Commissioners also addressed a letter to the attorney general upon the questions involved, and this letter, together with the reply, is herein printed:

HON. CHAS. W. MULLAN, Attorney General, State of Iowa:

May 7, 1902.

DEAR SIR,—A question has arisen in this office on which the Commissioners would be pleased to have your opinion. The case presented is substantially as follows:

The A. A. Berry Seed Company, of Clarinda, Iowa, had corn at Sloan, Iowa, situated on the Chicago & North-Western Railway which they desired to ship to some point in Kansas. Upon investigation they found that the Iowa Commissioners' rate from Sloan to Council Bluffs, plus the local rate Council Bluffs to destination would be less than the through rate as offered by the Chicago & North-Western Railway company, consequently ordered the corn shipped Sloan to Council Bluffs, at which latter point they expected to unload it themselves, haul by team to the railway which would deliver the corn to its destination.

The Chicago & North-Western Railway company declined to either bill the corn to Council Bluffs, or as the Board understands it, to apply the Iowa Commissioners' rate to such shipment, claiming that it was not a State haul but only a portion of an interstate shipment.

The point upon which the Commissioners desire to have your opinion is this: Under circumstances of this kind would the shipment Sloan to Council Bluffs be a State shipment and subject to the Iowa Commissioners' rates, rules and regulations, or is it a part of an interstate haul and subject only to the laws governing that class of shipments?

Your answer will be greatly appreciated by the Board.

THE BOARD OF RAILROAD COMMISSIONERS,
By DWIGHT N. LEWIS, Secretary.

SIRS,—I am in receipt of your favor of the 7th instant asking my opinion as to whether a shipment of grain from a point in the State of Iowa on one line of railroad, to Council Bluffs, another point within the State, there to be taken by the consignor and by him reshipped to some other point without the State of Iowa, falls within the interstate commerce, or whether it is the transportation of property by a common carrier wholly within the State, and therefore subject to the jurisdiction of the Board of Railroad Commissioners of the State. In reply I submit the following opinion:

The case as stated by your secretary, and as I understand it, is this:

The A. A. Berry Seed Company of Clarinda, Iowa, have seed corn in the possession of their agent at Sloan, Iowa. They desire to ship this corn from Sloan, Iowa, to Council Bluffs, Iowa, over the Chicago & North-Western Railway, and have applied for cars for that purpose, which have been refused on the ground that the transportation from Sloan to Council Bluffs constitutes only a part of the carriage of the corn, as it is destined to be shipped to points beyond the State, the purpose of the Berry Seed Company being to bill the corn from Sloan to Council Bluffs and there have the same delivered to them to be afterward shipped by them to its destination over another line of railway.

I am clearly of the opinion that the contention of the Chicago & North-Western Railway cannot be maintained. The case does not fall within the class which has been declared by the courts to be interstate commerce.

It is unquestionably true that where goods are delivered to a common carrier which only transports the same within the limits of the State, and then delivers them to another common carrier for transportation to a point beyond the State line, the transportation by the first carrier is interstate commerce, although it does not take the goods beyond the limits of the State. This was held in the leading case of *The Daniel Ball*, 10 Wall., 557, and the principle announced therein has since been closely adhered to by the subsequent decisions; but in all the cases where such transportation wholly within the State has been held to be interstate commerce, the goods or property delivered to the carrier within the State were designed to be transported by it and delivered to another common carrier to be transported beyond the State, without again coming into possession of the consignor before delivery to the consignee.

In the case under consideration the property is to be delivered to a common carrier at a point within the State, and by it conveyed to another point within the State, and there delivered to the consignor. When it is so delivered the consignor is at liberty to deliver it to another common carrier to be transported beyond the State, or to make such other disposition thereof as he may see fit. So far as the first common carrier is concerned, its entire responsibility ceases when it delivers the goods to the consignor at the place of destination within the State; and so far as such carrier is concerned it is purely a transaction wholly within the State, and does not come within the rules of interstate commerce.

No reason can be assigned why a common carrier should refuse to accept goods or property tendered to it for transportation between two points within the State, because the owner thereof to whom such property is to be delivered at the destination within the State, intends to reship the same over the line of some other common carrier to a point without the State. The transaction, so far as the original carrier is concerned, begins and ends within the State, and is therefore not only not within the rules of interstate commerce, but is within the rules and regulations of the State Board of Railroad Commissioners.

If the A. A. Berry Seed Company wishes to ship its corn at Sloan to Council Bluffs for distribution to other points outside of the State, it has the absolute right to do so, and the North-Western Railway company must furnish it cars and facilities for such shipment; and so far as that company is concerned, it is wholly immaterial what disposition the seed company makes of the property after it is delivered to them at Council Bluffs. It is not an interstate transaction and the State Board of Railroad Commissioners has full power in the premises.

Respectfully submitted,

CHAS. W. MULLAN, Attorney General.

Des Moines, Iowa, December 1, 1903.

No 2640—1903.

JOSEPH WHYTE, ET AL, Blencoe,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Application for elevator site.

Complaint filed March 19, 1902.

The case was an application for an elevator site in the town of Blencoe, Iowa. Mr. R. H. Aishton, general superintendent, in answering the application, said:

According to our records all the land owned by this company, at Blencoe, that could possibly be used for the construction of a grain elevator, is now under lease to other parties, and we do not feel that we can consistently require the cancellation of any of these leases in order to provide another location at this point, which is already supplied with two elevators.

The Commissioners kept up their endeavors to do something in this case, but Mr. Whyte abandoned his efforts to procure the site.

Des Moines, Iowa, December 1, 1903.

No. 2641—1903.

GOLDEN STAR CREAMERY ET AL, Arcadia,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Relocation of line.

Complaint filed February 18, 1902.

Complaint in this case was as follows:

The undersigned citizens and residents of Arcadia, in Carroll county, and vicinity, represent to your honorable body, that the Chicago & North-Western Railway company, about the year 1837, located and built the main line of the Chicago & North-Western Railway through what is the incorporate town of Arcadia, Iowa, and located a depot within what is now the bounds of the incorporated town of Arcadia, Iowa, and maintained the same and operated the said road through said incorporated town until December, A. D. 1901.

That subsequent to the time said road was located through Arcadia and prior to December, 1901, many stores, shops, warehouses and other buildings were erected in the vicinity of the Chicago & North-Western railway at Arcadia and a town of about four hundred inhabitants was built up and incorporated; that on or about the year 1898, and while the Chicago & North-Western Railway company was maintaining a depot in said town and operating its main line through said town, the undersigned residents erected a creamery in the town of Arcadia in the vicinity of the Chicago & North-Western Railway depot in said town as then located; that during the summer of 1901 the Chicago & North-Western Railway company built a new track between Maple River Junction and West Side, Iowa, which does not pass through the incorporated town of Arcadia, Iowa, and on or

about December 1, 1901, they abandoned the track of said road running through the incorporated town of Arcadia and at the present time are not operating trains on said track or maintaining a depot within the incorporated town of Arcadia, or its corporate limits.

That the failure of said company to maintain a depot within said incorporated town, and operate its road through such incorporation is a great damage and inconvenience to the residents of said town of Arcadia and the general public.

Wherefore your petitioners respectfully ask that the said Chicago & North-Western Railway company be required to maintain a depot within the incorporated town of Arcadia and that they be required to operate through said town at least one passenger train and one freight train each way every twenty-four hours.

Signed by shareholders of the Golden Star Creamery Company.

The complaint was sent to the railway company, although the Commissioners did not assume any jurisdiction. It developed that the real issue was the removal of creamery to new location, the creamery company insisting that the railway company should be to the expense of removal. The railroad company, however, refused to remove the creamery as suggested, stating that they had no objection to the creamery company doing so.

Des Moines, Iowa, December 1, 1903.

No. 2642—1903.

CITIZENS OF PLEASANT PLAIN,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

Reconstruction of line.

Complaint filed June 5, 1902,

The complainants in this case stated that the Chicago, Rock Island & Pacific Railway company was making a change in the location of its line which would leave Pleasant Plain one mile to the west, and they objected to that. Also a letter was received from Mr. John F. Loehr, member of the town council, as follows:

We appeal to you on behalf of the citizens and property owners of Pleasant Plain, Iowa, to see if you can not do something for us with the Chicago, Rock Island & Pacific Railway company. They are leaving our town about one and one half miles and we are damaged to a considerable extent by their doing so. It is the opinion of the citizens here that they have paid or agreed to pay J. Harvey & Company quite a consideration to move their buildings to the new location with the expectation that the rest would follow. There are poor people and widows that have their all here in property and who will be greatly damaged by the railroad pulling up. Is there any recourse? Let me hear from you.

The Commissioners wrote the complainants as follows:

Your communication of June 4th to this Board received, and while it is probably true that this Board has no authority to render you any assistance in this matter, complaint will be laid before the railroad company and it is possible that some arrangement may be made whereby the people of Pleasant Plain may have ready access to the new station.

It is possible that your town may have vested rights that the railroad company would be obliged to respect, and if so, the courts, upon proper application, would protect such rights. Upon this subject it probably would be well for you to confer with some attorney who should be made acquainted with all the facts.

After making further investigation the Board believed that it would have no right to take action in a case of this kind, and the case was closed without prejudice.

Des Moines, Iowa, December 1, 1903.

No. 2643-1903.

E. FOBES, et al, Glidden,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Location of stock yards.

Complaint filed June 2, 1902.

The complainants in this case stated that the stock yards were located too close to residences and were very offensive to the people. The attention of the railroad company was called to these complaints, and the commissioners were afterwards advised that the yards were placed in proper condition and the use of them restricted, thus minimizing the unpleasant condition.

Des Moines, Iowa, December 1, 1903.

No. 2644-1903.

C. McCLELLAND, Des Moines,

v.

INTER URBAN RAILWAY COMPANY.

Farm crossing.

Complaint Filed April 30, 1902.

The complainant in this case called at the office of the Board and requested that the respondent company be compelled to furnish him a crossing. The Commissioners visited the premises and suggested a means of compromise that would afford Mr. McClelland proper accommodation. Before the agreement was made Mr. McClelland died.

Des Moines, Iowa, December 1, 1903.

No. 2645-1903.

W. S. FURNAS, Lisbon,

v.

CHICAGO & NORTH-WESTERN
RAILWAY COMPANY.

Train service.

Complaint filed April 22, 1902.

Complaint in this case was as follows:

We are unable to secure proper passenger accommodations at Lisbon for the west. The Chicago & North-Western Railway company furnishes no passenger service from 10.45 P. M. until 1.48 P. M. of the next day, for the west.

We have a number of traveling men living at Lisbon and it works a great inconvenience and expense for them, as well as to all of our citizens wishing to take a west-bound train from Lisbon in the morning. The morning train, passing about 8.00 o'clock, stops at the Mount Vernon depot. It is nearly three miles, by wagon road, from Lisbon to the Mount Vernon depot. It is expensive and exceptionally inconvenient to hire transportation from Lisbon to Mount Vernon in order to take a forenoon train for the west.

There are a large number of trains out of Cedar Rapids in all directions in the morning, and we need morning passenger service at Lisbon in order to make connections at Cedar Rapids.

We trust you will take this matter up and see if you can give us some relief.

Your favors in this matter will be greatly appreciated by the citizens of Lisbon.

Answering this complaint, Mr. W. A. Gardner, general manager, said:

Replying to yours of the 23rd and returning copy of your letter addressed to the Board by Mr. W. S. Furnas of Lisbon, beg leave to say: The conditions at this point are exactly similar to those at Mechanicsville, regarding which we wrote you on the 22nd inst., and the same argument will apply. No. 8, the train which is desired to make the stop, is a through train with important connections, and to schedule it with any additional stops would simply result in absolute inability to reach the terminal on anywhere near scheduled time.

Mount Vernon being so close to Lisbon the Commissioners did not feel warranted in ordering the stopping of the trains as requested.

Des Moines, Iowa, December 1, 1903.

No. 2646—1903.

A. F. JAMISON, Lohrville, v. MASON CITY & FORT DODGE RAILWAY COMPANY.	}	<i>Farm crossing.</i>
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Complaint filed March 25, 1902.

In this case Mr. Jamison believed that he was entitled to an undergrade farm crossing. A vast amount of correspondence followed the filing of the complaint. The Commissioners went upon the ground and endeavored in every way possible to bring about an adjustment. The conditions were not such, under the law and the decisions of the supreme court, as to warrant the Board in ordering an undergrade crossing. However, some time later the company made an adjustment with Mr. Jamison that closed the case.

Des Moines, Iowa, December 1, 1903.

No. 2647—1903.

IRVIN F. WRIGHT, Corning, v. CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.	}	<i>Insufficient number of trainmen.</i>
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The complainant in this case stated that the respondent company was not using a sufficient number of trainmen on its trains to properly protect them. The Commissioners investigated the matter quite thoroughly but nothing was developed indicating any neglect on the part of the railway company jeopardizing public interests.

Des Moines, Iowa, December 1, 1903.

No. 2648—1903.

H. P. POWERS, MOULTON,
v.
ILLINOIS CENTRAL RAILROAD
COMPANY.

} *Two stations of same name.*

Complaint filed October 28, 1902.

The complainant in this case stated that the respondent railroad company had named a station in Pocahontas county "Moulton," the same as an old established town, postoffice and railroad station in Appanoose county, thus causing considerable confusion. The respondent company upon having their attention called to this changed the name of their Moulton to Cora.

Des Moines, Iowa, December 1, 1903.

No. 2649—1903.

CITIZENS OF DONLEY,
v.
CHICAGO, BURLINGTON & QUINCY
RAILROAD COMPANY.

} *Petition for depot.*

Complaint filed October 28, 1903.

Petition in this case was numerously signed and requested the Board to order the building of a new depot and the installation of an operator at Donley, Iowa. Mr. John P. Ward also wrote the Board urging the facilities asked. The railroad company, by Mr. H. C. Nutt, superintendent, stated that there was no necessity for a larger depot than was already there and that certainly no agent was needed for the business. He stated that the entire receipts for shipments in and out at Donley was but \$12 per month. The Commissioners asked Mr. Ward to give them certain information with respect to the population of Donley, amount of business done, etc., but nothing further was heard from him.

Des Moines, Iowa, December 1, 1903.

No. 2650—1903.

JAMES M. SHERRICK, ET AL, Croton,
v.
CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Street crossing.*

Complaint filed October 27, 1902.

This was a petition asking that the Chicago, Rock Island & Pacific Railway company be compelled to put in a crossing for public use where its track crossed Locust street in the town of Croton. The Commissioners laid this case before the officers of the company, and answer was made by Mr. Carroll Wright, as follows:

Papers in connection with the request of certain parties at Croton to have a crossing opened for public use across the tracks operated by the Chicago, Rock Island & Pacific Railway company at what is termed Locust street, in the town of Croton, have been referred to me.

In answer to this request, I have to say that in view of the location of the proposed crossing, this company must decline to open a way across its tracks at that point. The crossing would be in the middle of our yards a short distance west of our depot; would be a serious inconvenience to the company and a source of danger to the traveling public. There is a crossing over our tracks of sixteen feet in width within 250 feet of this proposed crossing. Locust street, referred to in the petition, is only twenty feet in width, and this crossing would be of no benefit to the general public, although it might be of some convenience, possibly, to two or three parties. The crossing is not needed by the citizens of Croton nor the general public. The present means of crossing our tracks in the town of Croton are entirely adequate, and the proposed crossing is in no means a necessity. We cannot agree that there is any crossing of our tracks at what is called Locust street. Our railroad tracks were laid through the town of Croton, and the depot located with its sidetracks where they are now, in 1856. There never has been a crossing of our tracks at the proposed location, and if there ever was a right to a street across our depot grounds at that point that right has long since been abandoned.

We trust that the Board of Railroad Commissioners may at some early date personally investigate the situation at Croton, for by such investigation we are satisfied a conclusion will be readily reached that no crossing at Locust street is either desirable or can be enforced.

The Commissioners wrote Mr. Sherrick, asking for certain necessary information, as follows:

Before the Board can do anything further in this matter we must have positive information that the street or highway in question was either in legal existence before the railway was built, or else was properly and legally laid out across the railway company's right of way as well as up to and adjoining said right of way on either side thereof. In other words, it would not be sufficient to merely file a plat showing the location of such a street or highway across the railroad. There must have been obtained either the consent of the railway company for such a highway across this right of way or else such highway should be legally established across such right of way in same manner as is provided for opening a highway through any other private property. Of course, as noted above, if the highway or street was legally in existence before the railway was established, then it would not be necessary to take the steps outlined in the foregoing.

The Commissioners await your further advice.

The Commissioners were never furnished with the information requested.

Des Moines, Iowa, December 1, 1903.

No. 2651—1903.

CITY OF OELWEIN,

v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} Condition of viaduct.

Complaint filed October 17, 1902.

This was a complaint that a viaduct was not in proper condition. The attention of the railroad company being called to it, the same was repaired.

Des Moines, Iowa, December 1, 1903

No. 2652—1903.

CITY OF MASON CITY,

v.

IOWA CENTRAL RAILWAY COMPANY.

} Condition of viaduct.

Complaint filed October 17, 1902.

The Commissioners received the following ordinance from the city authorities of Mason City.

ORDINANCE No. 135

AN ORDINANCE declaring the necessity for reconstructing the viaduct of the Iowa Central Railway over East State street, in Mason City, Iowa:

Be it Ordained by the City Council of Mason City, Iowa:

Section 1. That, it is hereby declared necessary for the safety and protection of the public to reconstruct the viaduct belonging to the Iowa Central Railway company, extending upon and over East State street, in the city of Mason City, Iowa. Said viaduct shall be reconstructed under the supervision of the city council and the city engineer in accordance with plans and specifications.

Sec. 2. The city clerk is hereby instructed to notify the Board of Railroad Commissioners of the passage of this ordinance, and request said Board to make an examination of the premises, and determine whether or not the same be necessary for the public safety and convenience.

Sec. 3. Said viaduct shall be sixty-six feet in length, and of such height that there will be fourteen feet in the clear between the lower portion of said viaduct and the top of the street, and so constructed that the railway thereunder will be forty feet in width, and the balance twenty-six feet shall be at a grade to receive sidewalk. The approaches thereto shall be of such a distance, not exceeding eight hundred feet, so that when excavated and paved in accordance with plans and specifications, it will give a clearance of fourteen feet under said viaduct. The material and manner of construction thereof shall be such as provided in the plans and specifications for said viaduct; said plans and specifications to be approved by the council.

Sec. 4. The city council shall consider any objections that may be made to the reconstruction of said viaduct, and the approaches thereto, at a meeting to be held for that purpose at the city hall in Mason City, Iowa, on November 3, 1902, at 8 o'clock, P. M., and the city clerk is hereby required to serve notice upon the Iowa Central Railway company of the date and place and when and where such objections will be heard and of the adoption of this ordinance.

Sec. 5. This ordinance shall be in force and effect from and after its passage and publication.

Adopted this 6th day of October, 1902.

Attest:

J. H. McEWEN,

City Clerk.

F. M. MORRIS,

Mayor.

In answer to this complaint Mr. L. F. Day, vice president, said:

I have notified the city that we will not accept the ordinance, and the situation so far as we are concerned is this:

The present highway under our tracks I believe is as old as the railroad itself. Some time ago we received advice from a Mr. Conlogue requesting us to lengthen the bridge in order to widen the street which is claimed was insufficient in connection with the territory east of our tracks, in which he was interested. Some months ago we placed an order with the Phoenix Bridge company, of Phoenixville, Pa., for a new eighty-five foot span. The bridge company agreed to deliver the new span previous to January 1st next, and work upon it is now in progress. Some time ago we began to place material for the abutments to carry this span, but discontinued the work because of advice from the city that they would not permit the improvement to proceed. The vertical clearance which this new span will give is greater than that of the present bridge, and is in excess of the clearance given by many of the crossings of the principal streets of Chicago where the street traffic is of course very much more important. The length of the new span is greater than required by the ordinance.

It is my understanding that the city having established the grade of the street in question, discontinued the work without conforming to the fixed grade. Apparently they desire the railroad company to complete their work, and I believe that the request is unfair and contrary to law as well as to equity.

We are both disappointed and surprised at the attitude of the city council, which we believe is not well considered. It is annoying and expensive to us, and we hope to be allowed to proceed with our work at an early date. Unless the matter is settled at once so as to permit us erecting the structure, which is practically completed, we will be unable to complete the work before some time next year, as we can neither erect the abutments nor raise our grade as contemplated during the winter months.

I will be pleased if your Board can do anything to bring about a businesslike settlement of this matter, that will permit us to proceed with our plans for improvement.

Considerable correspondence followed, and later the Board was advised by both the Mayor of Mason City and Vice President Day, of the Iowa Central Railway, that the city and railroad company had agreed upon plans for the viaduct.

Des Moines, Iowa, December 1, 1903.

No. 2653—1903.

IOWA PAINT MANUFACTURING COMPANY,
Fort Dodge, Iowa.

v.

MINNEAPOLIS & ST. LOUIS RAILROAD
COMPANY.

Switching charges.

Complaint filed August 28, 1902.

The complainant desired to know whether the respondent company had the right to charge thirty cents per ton for "simply taking a car of coal from another road who had done the hauling, and spot the car about one fourth mile from where they received the same?"

The matter was taken up with the railway company, and Mr. L. F. Day, vice president, wrote the Board concerning the matter, as follows:

I am in receipt of your favor of the 28th ult., enclosing copies of correspondence with the Iowa Paint Company of Fort Dodge. The complaint is not as clear as it might be, but we can readily ascertain precisely what is reason for dissatisfaction, and will do so promptly. I think the dissatisfaction arises from the circumstance that some time ago the Chicago Great Western Railway (Mason City & Fort Dodge) advanced the switching rate of \$2 per car, which had theretofore covered the interchange of commodities between the companies, to thirty cents per ton, which business originated on their line. Our freight department then advanced our switching rate, to make it uniform with what we were required to pay on business, switched from industries on their tracks.

I did not personally know until receipt of your letter that the Iowa Paint Company was concerned or dissatisfied, although it may be that they have already taken the matter up with our people. I can say now that we do not want the switching rate to be in excess of what is reasonable; and on the other hand, I know that the Commissioners will agree that an interchange of switching between lines at any given junction point, must be on a reciprocal basis. We do not want to complain of the rate established by the Chicago Great Western Railway company; it may possibly be a reasonable one; but if it is, ours must be reasonable as well, since they were advanced from the same figure—our increase in rate following theirs.

I believe it is only fair that if there is to be a reduction in rates of switching at Fort Dodge, it should apply to all companies doing business at that point, and believe that the Commissioner, will take that view of it in handling this question.

In response to Mr. Day's letter, complainant wrote again, explaining more in detail.

At a later date the Board was advised that the railway companies operating in Fort Dodge had agreed upon a switching charge which was reasonable and satisfactory to all concerned and the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2654—1903.

J. P. BIGGINS, Zwingle,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

Privilege of loading cars at Sylvia switch.

Complaint filed September 30, 1902.

The complainant in this case desired the privilege of loading cars with wood at Sylvia switch. The railway company objected to this in language as follows:

Referring to the complaint of Mr. J. P. Biggins, of Zwingle, Iowa, the Sylvia switch, so called, is located about two and one half miles from Zwingle, and about three and a half miles from Washington Mills, both being stations where we handle freight in car load lots and less than car load lots. Sylvia does not show on any of our tariffs and has never been considered a station.

The switch is located on the extreme top of a hill. Trains in both directions double into that point, except when they have a very light tonnage. The track was put in particularly for the use of trains in doubling this hill and not for the accommodation of traffic for which there is no real demand or necessity, as there is no town there and nothing but one farm house in that vicinity.

Last fall we did, as an accommodation for some party who had arranged with a farmer to load them, place some cars on this track. This was shortly after we put on the additional trains on that line. Train No. 105 going west on one night found the cars pushed out in the main track and derailed at the west switch, the lock having been broken from the safety block. The superintendent considered it was unsafe to leave cars there in the future on this account.

The amount of business which Mr. Biggins has to offer would not warrant us in furnishing a train except at his expense, and the amount of traffic in sight would not warrant him in paying for such service.

The Commissioners, as usual in such cases, did not feel warranted in ordering the railway company to receive or deliver freight at a switch not in operation as a station.

Des Moines, Iowa, December 1, 1903.

No. 2655—1903.

J. F. G. COLE, Berlin,

v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} *Condition of farm crossing.*

Complaint filed August 27, 1902.

Mr. J. F. G. Cole, owning a farm in Tama county, complained that the Chicago Great Western Railway company had not kept his farm crossing in proper condition. The complaint was taken up with the railway company and the crossing was duly repaired.

Des Moines, Iowa, December 1, 1902.

No. 2656—1903.

R. B. CARSON ET AL, Moulton,

v.

CHICAGO, BURLINGTON & QUINCY
RAILROAD COMPANY.

} *Removal of division headquarters.*

Complaint filed January 3, 1903.

The complaint in this case was as follows:

To the Honorable Railway Commissioners of the State of Iowa:

Your complainants state that they are resident freeholders of the town of Moulton, Appanoose county, Iowa, and have been residents of the town for the last twenty-five years continuously up to and including the present time.

That during the year 1881 your complainants, together with other residents of the town, entered into a written agreement with the Burlington & Southwestern Railway company, then operating its line of railroad through the town of Moulton, by which said railway company for

and in consideration of certain sums of money, certain concessions of land (said deeds for grants of land are on record in Appanoose county, Iowa,) and labor contributed by your complainants and others, and said railway company agreed to and with the complainants that they would erect and maintain and establish a freight division point at Moulton, Iowa, which should be permanent. That your complainant and others entered upon said agreement, furnished said railway company with land, with money and with labor in a large sum and that upon said agreement the railway company did establish said railway division and has maintained the same until January 1, 1903.

That by reason of the establishment of said railway division the complainants and others have invested in property, have built houses for tenement use, and have made other improvements of a permanent nature, relying on said division being permanent as per contract.

Complainants further state that since the date of the establishment of said railway division the Chicago, Burlington & Quincy Railway company have become owners of the property formerly owned by the Burlington & Southwestern Railway Company and that on January 1, 1903, the Chicago, Burlington & Quincy Railway company, in violation and contrary to the agreement made and entered into by your complainants and other residents of the town of Moulton with the said Burlington & Southwestern Railway company, have discontinued the use of said Moulton station as a division point, and have removed the property such as used at the division point, and have abandoned the same as a division point.

Complainant says that by discontinuing the use of said Moulton station as a division point by said Chicago, Burlington & Quincy Railway company a great amount of damage has been incurred to the complainants and the subscribers to the fund given to the Burlington & Southwestern Railway company. That the removal has caused depreciation in the value of their property, and their houses occupied by tenants employed by the railway company have become vacant and unprofitable.

That by the removal of said division point it has changed the running of trains to and from Moulton so that the public has been put to great inconvenience. That by reason of the removal of said division point at Moulton, the said Chicago, Burlington & Quincy Railway company has thereby lessened its facilities and its accommodations to the town of Moulton and territory tributary thereto, and has so arranged its train service and discontinued some of its trains formerly in commission, that the service is wholly inadequate to comply with the requirements and to handle the necessary traffic of freight and passenger of the town of Moulton and territory surrounding thereto.

Wherefore the complainants ask your honorable body that you take such steps as may be deemed necessary and expedient in order to compel said railway to conform to said agreement made with them to erect and maintain said division point as originally was and has been since the year 1881 to January 1, 1903, and that the train service may again be so regulated as to handle the necessary traffic of the town of Moulton and territory surrounding thereto.

The answer of the company by Mr. J. W. Blythe, general counsel, was as follows:

"In further reply to your inquiry in response to the complaint of R. B. Carson and others against the Chicago, Burlington & Quincy Railway company.

From the informal nature of the complaint and my desire to give to the Board a full statement of the facts, I think it better to put it in the informal way of a letter rather than to attempt to follow any more technical rules of statement.

The essential facts are that the railroad referred to was built by the Burlington & Southwestern Railway company, and was opened to and through Moulton about December, 1872. From Bloomfield to Moulton the company did not own its own track, but rented trackage from the company which was the predecessor of the present Wabash Railroad company. That arrangement for trackage continues to the present time. The complainants recite that about the year 1881 a written agreement was made between residents of the town of Moulton and the Burlington & Southwestern Railway company, and the complaint sets out what is alleged to be the nature, at least, in part, of that agreement. If any such agreement exists, or ever existed, I am wholly unable to learn anything about it. It is stated that the agreement was in writing. If it is in writing and in the control of the complainants, they ought to be required to furnish it so that it may speak for itself. I think it quite unlikely that any such agreement was made in the year 1881, as stated, for the reason that prior to that time the Burlington & Southwestern Railway company became insolvent and was involved in litigation which resulted not only in the foreclosure of a number of mechanics' and material liens against the property, but also in the foreclosure of a mortgage which had been previously executed and as to which it was in default. The property was sold under decrees of the court, and had about 1880 or 1881 passed to the Chicago, Burlington & Kansas City Railway company. This company operated the railroad until about January, 1901. Prior to that time, however, the Chicago, Burlington & Quincy Railroad company had obtained the substantial control of the property by the ownership of its securities.

About January, 1901, the Chicago, Burlington & Quincy Railroad company purchased the Chicago, Burlington & Kansas City Railway. Subsequently, about November, 1901, the Chicago, Burlington & Quincy Railroad company leased all of its railroad, including the old Burlington & Southwestern Railway, to the Chicago, Burlington & Quincy Railway company, a corporation of Iowa.

Upon these facts I respectfully submit for your consideration:

1. That even if such a contract as is referred to was ever made, it was a contract subordinate to the mortgage, which was cut off by the foreclosure, and which did not bind the purchasers at the foreclosure sale and, therefore, had no validity as against the purchasers at the sale or the subsequent assigns.

2. That if such a contract was ever made and was of validity when made, it was satisfied by the maintenance of a division point for the term of years referred to in the complaint. This within the well known rule which has been recognized by the courts as governing all such cases. (See *Marshall v. Railway Company*, 138 U. S., 333.)

3. That if any such contract was made, the rights of the parties growing out of it are subjects only of judicial cognizance, which can only be finally, if at all, determined by the courts, and therefore do not lie within the jurisdiction of your Board, as belonging purely to the judicial department of the government.

4. That the remedy in such a case is only money damages purely. Mandamus will not lie to compel the performance of the specific duty imposed by contract, nor will the courts of equity have jurisdiction to enforce specific performance. Your Board has always held that it would not entertain actions for money damages.

A further point seems to be that, owing to the change of division the train service at Moulton is not so satisfactory as formerly. I am informed by our operating officers that the same number of trains are now operated to Moulton that were formerly operated, and that the service is intended to be and supposed to be, on the whole, at least, as favorably to Moulton as formerly. I attach time cards showing the train service before the change of divisions and the service after that change, in order that your Board may be fully advised in the premises.

If further information is desired, I shall be glad to make every effort to comply with any requisition of your Board in this direction, and if the Board deems an investigation on the ground desirable, for any reason, our company will be glad to furnish every facility for that and to send a representative to facilitate the inquiry.

In the above, I have not attempted to give exact dates, and I may be slightly in error about some of them, as I have not taken time for looking up old records, which would involve a good deal of delay; but if any date is deemed material, I will, upon advice, make such further investigation as is necessary.

A copy of the answer was forwarded to the attorneys for the complainants, but they did not desire to carry the case further, and it was closed without prejudice.

Des Moines, Iowa, December 1, 1903.

No. 2657—1903.

In the matter of management of "stub train" between Fort Dodge and Tara on the Chicago, Rock Island & Pacific Railway.

On January 6, 1903, the Commissioners addressed a letter to Superintendent Given of the Des Moines Valley Division of the Chicago, Rock Island & Pacific Railway, as follows:

Your train from Des Moines to Ruthven on December 24, 1902, was several hours late at Tara. The "stub train" connecting with Fort Dodge at Tara did not wait the arrival of the Des Moines train, but went to Fort Dodge leaving something over twenty passengers who had to stay in Tara, and their being no hotel accommodations they were obliged to stay in the depot over night.

We presume you know nothing about this or it would not have occurred. We trust that it will not occur again and that you will see that this "stub train" makes proper connections.

We understand, also, that this being a mixed train, at times it spends considerable time in switching after the arrival of the train on the main line. It seems to us that this could be avoided, and we would like to have you make such arrangements.

Mr. Given replied to the above as follows:

I have your favor of January 6th on the above subject and have investigated this subject, with the result that I have today issued instructions to the proper parties which I believe will obviate any future complaint.

The Commissioners have heard no further complaint.

Des Moines, Iowa, December 1, 1903.

No. 2658—1903.

McAULEY LUMBER COMPANY, Osceola,

v.

CHICAGO, BURLINGTON & QUINCY RAILROAD
COMPANY.

} *Delay in coal shipments.*

Complaint filed January 10, 1903.

This was complaint of delay in handling coal and was taken up at once with the railway company. Not only the Chicago, Burlington & Quincy Railroad company but other lines operating in Iowa issued instructions that special efforts must be made by employees to move coal more promptly.

Des Moines, Iowa, December 1, 1903.

No. 2659—1903.

G. BARFOOT, Ayrshire,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Confiscation of coal and delay in
shipments.*

Complaint filed January 12, 1903.

This complaint was similar to others received during this period of the year and was adjusted promptly.

Des Moines, Iowa, December 1, 1903.

No. 2660—1903.

WM. SOUTHAL & SONS, Pierson,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

} *Delay in coal shipment.*

Complaint was filed January 16, 1903.

This complaint concerned a shipment of hard coal from Chicago, and upon the company's attention being called to it the case was adjusted.

Des Moines, Iowa, December 1, 1903.

No. 2661—1903.

E. E. HUDNUTT ET AL., Carnforth,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Union depot and opening of highway.

Complaint filed January 20, 1903.

The complaint in this case was as follows: ¹

As a grain and coal dealer at this place, I ask a favor of you, if you have the power to do anything in regard to the situation, and that is as follows: We have two railroads here—the Chicago, Rock Island & Pacific running east and west, and the Chicago & North-Western running north and south. Where the two roads cross there is a depot called Carnforth Junction, and south of that there is another depot on the Chicago & North-Western Railway. This last mentioned depot is about eighty rods from the junction. The two railroads own the land on all sides of the junction, and there is no way of getting there with a team and vehicle to get any one to and from this junction, and no way to get to platform to load and unload freight. And now I ask you to investigate this matter, not for my special interest, but for the interest of the public at large. If you were here at this place when the local passenger trains stop here, you could see at once the inconvenience to the traveling public. As to loading and unloading freight off and onto a wagon, one has to carry it quite a ways, and when it is wet weather, one cannot even carry his freight to and from wagon. I kindly ask you to investigate at once as it has been a nuisance long enough.

The matter was taken up with the railway companies at once and at a later date the Commissioners were advised that the Chicago, Rock Island & Pacific Railway at the point named is on a high embankment and the Chicago & North-Western road is on a trestle making it very difficult, if not entirely impracticable, to construct a road to reach the junction. The railroad companies insisted that if it was the highway that the complainants desired they should proceed in the manner provided by law to open the highway. The Commissioners advised the complainants in this case that they should proceed to have the highway established as required by law and the case was held open awaiting their action. Nothing further was done, however, and the case is closed without prejudice.

Des Moines, Iowa, December 1, 1903.

No. 2662—1903.

H. C. LIGHT & COMPANY, Brooklyn.

v.

CHICAGO, ROCK ISLAND RAILWAY COM-
PANY.

Delay in coal shipment.

Complaint filed January 20, 1903.

This complaint was similar to others received and adjusted in the same manner.

Des Moines, Iowa, December 1, 1903.

No. 2663—1903.

CITIZENS OF WAUKON	}	<i>Train service.</i>
v.		
CHICAGO, MINNEAPOLIS & ST. PAUL		
RAILWAY COMPANY.		

Complaint filed January 21, 1903.

This complaint came to the Board in the form of a petition asking the restoration of train service that they had been deprived of on January 12th. It transpired that it was necessary on account of lack of fuel to abandon the train for a time and on February 7th all parties were advised that the train service would be restored at once.

Des Moines, Iowa, December 1, 1903.

No. 2664—1903.

S. C. MEYERS, Kingsley,	}	<i>Failure to furnish cars.</i>
v.		
CHICAGO & NORTH-WESTERN RAILWAY		
COMPANY.		

Complaint filed January 24, 1903.

The complainant stated that he had been unable to get a car to load with household goods to Fleetwood, Pa., although he had had an order in nearly two weeks. The matter was taken up with the railway company and in less than a week the car was furnished.

Des Moines, Iowa, December 1, 1903.

No. 2665—1903.

A. E. SHORTHILL Co., Marshalltown,	}	<i>Discrimination against the West in shipments of coke.</i>
v.		
EASTERN RAILWAY COMPANIES.		

Complaint filed January 26, 1903.

The complaint in this case was that the eastern railway companies were discriminating against the West in the matter of shipping coke from the coke ovens in Virginia. From the papers sent by the complainants it seemed that the coke companies could not obtain cars from the eastern lines for general shipments to the West. The statement was made that for the cars they did receive the shipping was restricted to special parties and they were not permitted to make other assignments. The Commissioners took the case up with the Interstate Commerce Commission and received the following letter from Hon. J. D. Yeomans, a member of the Commission:

I enclose you a copy of a letter from this office to the Stonega Coke & Coal Company, together with a copy of the reply of the general manager of the company relative to the complaint of the A. E. Shorthill Company of Marshalltown, Iowa, on account of failure to procure cars for the shipment of coke. It seems to us that the letter of the general manager explains the situation and the difficulty in obtaining cars for shipment. This difficulty no doubt grows out of the strike situation, which, as traffic assumes a normal condition, will no doubt be relieved. I do not see anything under the circumstances that the Commission can do in the premises.

A copy of the letter to which Mr. Yeomans refers is also printed herewith:

OFFICE OF GENERAL MANAGER,
STONEGA COKE AND COAL COMPANY,
BIG STONE GAP, VA.,

February 12, 1903.

MR. J. D. YEOMANS, Commissioner, Interstate Commerce Commission, Washington, D. C.

DEAR SIR,—Your letter of the 29th ult. addressed to Stonega, Va., has finally reached this office.

The letter you refer to, written by our Mr. R. B. Alscover to the A. V. Shorthill Company, Marshalltown, Iowa, admits of an improper construction. The facts of the case are that the transportation companies from whom we obtain cars for shipments north of the Ohio river, have for some months found it a physical impossibility to furnish the number of cars required by us, the demands being made upon them by the various shippers being far beyond their supply. Naturally, our customers have been taking the question of our supply up individually with the Cleveland, Cincinnati, Chicago & St. Louis and other railroad companies, and when special requests have been made (if there were any cars available) sometimes such cars have been carded to our plants on account of the consumers making such request, in the order in which requests were made.

Yours very truly,

D. B. WENTZ,
General Manager.

The complainants were advised of the situation.

Des Moines, Iowa, December 1, 1903.

No. 2666—1903.

G. W. BREWER & COMPANY, Hamilton,

v.

CHICAGO, BURLINGTON & QUINCY RAILROAD
COMPANY and
WABASH RAILROAD COMPANY.

Loss of goods in transit.

Complaint filed January 27, 1903.

The complainants in this case stated that they had had a small loss of shipment of groceries and experienced considerable difficulty in getting adjustment made. They stated that the amounts were usually small but in the aggregate reached a considerable figure. The complainants were advised that the Commissioners had no legal jurisdiction over claims for damages but that the matter would be taken up with the railway companies in a general way. The commissioners in laying the matter before the railway companies said:

The Commissioners, of course, are not disposed to criticise the methods of your company in particular, but it has seemed to the Board that in general, adjustment of small claims are unnecessarily delayed causing considerable annoyance and loss to those who are in reality entitled to recompense. The commissioners would like to suggest, without being presumptuous, that a more speedy handling of these small claims would result in much better feeling, and if it can be done, sincerely trust such steps will be taken as will bring this about.

The companies responded promptly to the matter. The letter of Mr. L. H. Becker, freight claim agent of the Wabash Railroad company is as follows:

Referring to your letter of January 28th, addressed to Mr. M. Knight, second vice president, Wabash Railroad company, regarding complaint made by G. W. Brewer & Company of Hamilton, Iowa, will say we have made a careful search of our records for the past eighteen months with the following result:

Our claim 256175 for 81 cents received October 25, 1901, vouchered November 5, 1901.

Our claim 263054 for 68 cents received December 24, 1901, vouchered February 6, 1902.

Our claim 265122 for \$1.66 received January 2, 1902, vouchered February 26, 1902.

Our claim 287658 for 25 cents received June 24, 1902, vouchered July 9, 1902.

Our claim 814184 for 48 cents received January 9th and will probably be settled in a few days.

These are all claims filed by G. W. Brewer & Company against the Wabash Railroad company within the past eighteen months, and while there has been some slight delay in the adjustment, yet none of them have been quite as serious as Messrs. Brewer & Company complain of. If at any time these people have any claims against the Wabash Railroad company it is only necessary to drop us a postal card asking us for information regarding same, and such information will be promptly furnished.

The letter from Chicago, Burlington & Quincy Railway claim department stated that the claims against that company filed by G. W. Brewer & Company since 1899 amounted to \$2.31 "but that they had never received them at the Chicago office." The complainants were advised to file their claims with the Chicago office of the Chicago, Burlington & Quincy Railway company and the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2667—1903.

E. C. F. MOHR, Wetsfield,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Insufficient depot room.*

Complaint filed January 28, 1903.

The complainants in this case stated that they had a depot that was only 14 by 24 feet, very low and with one story, about one-third of the space was used by the agent and the balance was a waiting room so that they had no freight room at all. Freight was piled in the waiting room so that ordinarily there was not room for passengers. The matter was taken up with the railway company and the Commissioners were promptly advised that as soon as it could be done a suitable addition to the depot would be built.

Des Moines, Iowa, December 1, 1903.

No. 2668—1903.

CITIZENS OF ELKADER

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Restoration of train service.*

Complaint filed January 31, 1903.

This was a complaint that trains No. 105 and No. 106 on the Elkader Branch had been abandoned and a citizens committee composed of Messrs. H. Meyer,

John Everall and J. G. Hempel addressed the Board asking that these trains be restored. It transpired that this train service had been discontinued owing to a lack of coal and within a few days the trains were restored.

Des Moines, Iowa, December 1, 1903.

No. 2669—1903.

In the matter of passenger fare with lines of the Chicago, Rock Island and Pacific Railway company, formerly owned and operated by the Burlington, Cedar Rapids & Northern Railway company.

During the months of February, March and April numerous letters were received from citizens complaining that since the Chicago, Rock Island & Pacific Railway company had acquired control of the Burlington, Cedar Rapids & Northern Railway company's lines a per capita rate of three and one-half cents per mile had continued to be charged notwithstanding the Chicago, Rock Island & Pacific Railway company should be permitted to charge but three cents per mile. The Commissioners took the question up with the management of the Chicago, Rock Island & Pacific Railway company and were assured that the passenger rates would be properly adjusted upon the furnishing of a new schedule then in preparation. In due time the tariffs were issued making the rate three cents and no further complaints were received.

Des Moines, Iowa, December 1, 1903.

No. 2670—1903.

SMITH BROTHERS COAL COMPANY, Exline,

v.

COUNCIL BLUFFS & KANSAS CITY RAILWAY
COMPANY,

} *Failure to furnish cars*

Complaint filed February 2, 1903.

The nature of this complaint was indicated in the title and was speedily adjusted.

Des Moines, Iowa, December 1, 1903.

No. 2671—1903.

CITIZENS OF ELWELL

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Station facilities.*

Complaint filed February 5, 1903.

This petition was as follows:

We, the citizens of Elwell, Iowa, and vicinity petition your honorable body for better accommodations in train service than we have here. We ask that train No. 4 on the Chicago, Milwaukee & St. Paul Railway, east bound, be required to stop here on signal to take on and let off passen-

gers we have, no passenger train stops here, east bound, during the day and only one at 11:00 P. M. Passengers must get off at Cambridge, at 12:50 P. M. must wait there until 11 o'clock at night to get here, distant only five miles, so you see how inconvenient this would be, especially with women who have a lot of little children to travel with. Also is no night agent here.

We ask that we get this accommodation as it will benefit this part of the country and will be only a small matter with the railroad company, as it is down grade to start their train. We ask that you will consider the matter and that we will hear from you with a favorable report.

The Commissioners sent a copy of the petition to the railway company and were advised later that instructions had been given to keep the depot at Elwell open for the accommodation of passengers desiring to take the night train at that point.

Des Moines, Iowa, December 1, 1903.

No. 2672—1903.

W. S. BROWN, Manson,
v.
ILLINOIS CENTRAL RAILROAD
COMPANY.

} *Failure to furnish cars.*

Complaint filed February 6, 1903.

Mr. Brown wrote the Board that he was very anxious to get coal from the mines of the Cory Coal Company at Lehigh, but that he was unable to get the Illinois Central Railroad company to furnish cars for that business. He also stated that conditions were such in Manson that coal was needed very badly, etc.

The matter was taken up by mail and by telegraph and the cars were furnished as requested.

Des Moines, Iowa, December 1, 1903.

No. 2673—1903.

J. E. STACEY, Algona,
v.
CHICAGO & NORTH-WESTERN RAILWAY
COMPANY,

} *Stock killed.*

Complaint filed February 7, 1903.

The complainant stated that he owned a small farm adjoining the railway company's right of way, and that in driving his stock across the track a stock train had caught his herd and broke the leg of one cow which was finally killed. He said the company would not pay for the cow, giving as a reason that the animal was injured on the depot grounds. The Commissioners advised Mr. Stacey that they had no jurisdiction in matters of this kind, but would be glad to lay the case before the railway company for such adjustment as might be brought about, and the railway company made a settlement with Mr. Stacey which was satisfactory to him.

Des Moines, Iowa, December 1, 1903.

No. 2674—1903.

F. M. SLAGLE & COMPANY, Alton,
v.
CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Failure to furnish cars.*

Complaint filed February 9, 1903.

The complaint in this case was as follows:

We are pretty badly pressed for some Iowa coal at Sheldon and other points west on the Milwaukee road, and Lodwick Bros., Mystic, Iowa, from whom we buy our coal, advise us that the railroad company do not furnish them any cars, or at least not sufficient cars to take care of their output, claiming that they were idle three days last week and two days this week, with a prospect of being idle the balance of the week. They claim the company only furnished mines with cars who supply them with coal. We wish you would see if some relief cannot be afforded us in that direction.

General Manager Williams in response to this case, among other things, said:

I beg to say that during all the shortage of coal this winter we have as a general proposition succeeded in supplying our mines in the vicinity of Mystic with a fairly good supply of cars. During the past few days we have not quite kept up our record, as it has been almost impossible to get hold of the cars, but we gave them a good supply yesterday and we hope to be able to continue. We have given the furnishing of cars for coal supply the preference over everything else this winter.

Later the complainants wrote the Board that conditions were improved and no further trouble was expected.

Des Moines, Iowa, December 1, 1903.

No. 2675—1903.

DANIEL BATTEN, Lucas,
v.
CHICAGO, BURLINGTON & QUINCY
RAILWAY COMPANY,

} *Loss in transit.*

Complaint filed February 11, 1903.

This was a claim of \$12 for loss of a roll of linoleum shipped with household goods from What Cheer to Lucas. The claim was later settled by the railway company for \$3.

Des Moines, Iowa, December 1, 1903.

No. 2676—1903.

CITIZENS OF SWEA CITY
v.
CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

} *Scarcity of cars.*

Complaint filed February 12, 1903.

This was a complaint filed by the citizens of Swea City that there was great scarcity of cars for both grain and live stock. The complaint was adjusted promptly by action of the railroad company.

Des Moines, Iowa, December 1, 1903.

No. 2677—1903.

A. A. SHAFER, Rhodes,
v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Failure to furnish cars.*

Complaint filed February 13, 1903.

The complainant in this case stated that he had been waiting eight days for a car to move his household goods in from Rhodes to Mount Vernon. The case was promptly taken up with the officials of the railway company and the car was furnished on February 17th.

Des Moines, Iowa, December 1, 1903.

No. 2578—1903.

E. F. SMITH, Wellman,
v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Failure to furnish cars.*

Complaint filed February 20, 1903.

The complainant stated that he was unable to get cars for shipment of corn to Illinois Central Railroad stations. In answer to the complaint Mr. C. H. Caswell, division freight agent, said:

Our people at the present time will not allow their own equipment to go off our rails. We are, as you well know, very short of equipment, and we have several hundred cars being used by foreign lines, which it seems almost impossible to get returned and for this reason our people have established the rule that they cannot, for the present at least, allow any Rock Island System cars to move off the line.

Later the Commissioners were informed that the Illinois Central also made the same rule, but the Commissioners were assured that both companies would use every effort to keep business moving promptly.

Des Moines, Iowa, December 1, 1903.

No. 2679—1903.

A. C. LEIGH, Lattimer,
v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} *Fire set by engine.*

Complaint filed February 23, 1903.

The complainant stated that he had lost about nine and one half tons of upland prairie hay burned by fire set out by an engine of the Chicago Great Western Railway. He stated that his hay was worth \$10, but that he had asked but \$8. The complaint was laid before the officials of the railway company, and a little later the complainant advised the Board that the claim had been settled.

Des Moines, Iowa, December 1, 1903.

No. 2680—1903.

JAMES NICHOLAS, Williamsburg, }

v. }

CHICAGO, BURLINGTON & QUINCY
RAILROAD COMPANY, and }

CHICAGO, ROCK ISLAND & PA-
CIFIC RAILWAY COMPANY. }

Failure to furnish cars.

Complaint filed February 24, 1903.

The complainant stated that he had been waiting eighteen days for a car in which to ship emigrant movables from Williamsburg to Decatur. The matter was taken up by telegraph with the railway companies and they were urged if possible to do so to furnish car for this shipment. They protested their inability to supply the car as owing to the scarcity of cars they had ruled that cars must not leave their own lines. The complainant was not satisfied with this explanation as he stated that it would necessitate unloading and reloading the cars at Ottumwa which would mean additional expense. In writing to the complainant the Board said:

Replying to yours of February 28th, we beg to advise that contrary to what you seem to think, every effort was made to adjust the matters complained of by you over the telephone. This office took the matter up by telegraph with the companies, but, as you will recall at the time you telephoned, very little encouragement was given you that the companies would permit their cars to leave their lines, and when you telephoned the second time we had just received information to that effect. However, we again urged the Chicago, Burlington & Quincy Railroad company to send you cars if possible.

You may or may not know that the companies are making every endeavor to meet the demands for cars upon their own lines and up to date have been unable to do so, so that you see it would be unjust to shippers desiring to ship goods from one point to another point on the same line to allow the cars to go to connecting lines. Under ordinary conditions the Board rarely receives any complaint of the nature of yours but at the present a number of complaints of this character have been made. The Commissioners regret very much that they have been unable to assist you and beg to assure you that it has been from no intention to slight your complaint.

Des Moines, Iowa, December 1, 1903.

No. 2681—1903.

CITIZENS OF SULLY

v. }

IOWA CENTRAL RAILWAY
COMPANY. }

Train service.

Complaint filed February 26, 1903.

The complaint in this case was made by Mr. Henry De Wit, as follows:

In behalf of the business men and citizens in general of this community we beg to acquaint your honorable Board with the train service we are having along the branch of the Iowa Central Railway. We are scheduled for four trains daily except Sunday, but have scarcely had an average of two trains daily the last thirty days and have been without freight for five days and without mail thirty six hours at a time. We therefore solicit your efforts in establishing a more satisfactory service along this line.

The complaint was laid before the management of the Iowa Central Railway company and the following answer was filed with the Board.

Replying to your communication of February 23th, enclosing complaint from Henry De Wit, assistant cashier of the Bank of Sully, Iowa, regarding our train service on the Newton branch, I beg to advise that there has been no change in the time card or in the scheduled service for that branch, but on account of very serious difficulties of operation during the winter months we were not able to maintain our schedule, and at times were compelled on account of the severe weather to annul our trains. The service, however, was not as bad as the complaint would indicate, and since March 1st has been very much improved.

No further complaint was made.

Des Moines, Iowa, December 1, 1903.

No. 2682—1903.

SANDER LUDEMANN ET AL., Kesley,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

} *Application for elevator site.*

Complaint filed February 27, 1903.

This complaint came from an association of farmers who desired to operate an elevator at the station named. The application was laid before the railway company, and on March 9th the Board received answer that the land available at Kesley had been leased to another elevator company prior to the petition of the parties named in this case, that they also had another application for elevator received prior to the one sent in by the Commissioners but were unable to grant any further sites for reasons stated. The applicants in this matter were so advised and the case was dropped.

Des Moines, Iowa, December 1, 1903.

No. 2683—1903.

CITIZENS OF SIDNEY

v.

CHICAGO, BURLINGTON & QUINCY
RAILROAD COMPANY.

} *Train service.*

Petition filed March 5, 1903.

The petition in this case was as follows:

To the Honorable Board of Railroad Commissioners of the State of Iowa:

We, the undersigned, feeders and shippers, whose places of business and places of shipment are Sidney, Randolph and Anderson, located in Fremont county, Iowa, and located on the Hastings-Sidney branch of the Chicago, Burlington & Quincy Railroad, desire to make the following protest against said company:

That the stock yards are not large enough at Sidney and Anderson, nor kept in proper condition to handle the stock of at least more than three loads at Sidney and four at Anderson at one time.

That the water supply in Sidney is not sufficient nor in the proper place.

That the time of the leaving of the train at Sidney and Anderson is such that if a farmerships his own stock he must load his stock the night before or be on hands early in the morning, thus making it about thirty-six hours before reaching the South Omaha market, which is not to exceed seventy-five miles from shipping point.

That Hamburg and Riverton, both in the same county as Sidney, Randolph and Anderson, and located on a branch of the same road, have better facilities and can pay better prices, thus depriving us of a buyer located at Sidney and Anderson, and especially compelling shippers from those points to practically ship their own stock, and the small feeder who does not have a full car of stock to ship must wait until there are a number of loads going or be put to the trouble of going to other towns that have better accommodations.

That the shrinkage of a car load of stock from these points to South Omaha is from five hundred to one thousands pounds per car, entailing too big a loss.

That if we desire to ship stock to Chicago we are compelled to wait till several are ready to ship and then get a special to haul up stuff to the main line, and six cars are the least they will run down the branch for Chicago alone. That we have asked said company to give us extra trains down on the branch to take stock to Omaha, and they have refused unless ten cars were promised.

That stock within one and one half miles of Sidney depot has been taken to Riverton because same could not be shipped from Sidney, owing to the poor train service at Sidney. This also applies to Randolph and Anderson.

That the reason stock shipments from Randolph, Anderson and Sidney have not been enough to warrant better train service, is solely because train service has been so poor that stock has been taken that should properly come to these towns, to other towns on the Chicago, Burlington & Quincy Railway line.

That Imogene is the only town in Fremont county that stock can be shipped from without shipping on the Chicago, Burlington & Quincy Railway or its branches, and Imogene is in the extreme northeast part of said county.

We ask your board to carefully investigate these complaints, as we believe we are entitled to better facilities and believe our cause is just.

The petition was sent to the railway company and considerable correspondence was had with the officials of that company with reference thereto. Division Superintendent O. E. Stewart wrote the board as follows:

In reply to your letter of the 27th ult. would say: This matter was up and investigated some time ago and I gave our people reasons why we could not change our train service on the Sidney branch. The business there does not warrant more than one train per day each way. This one train per day is now run to suit the passenger service and is so arranged that passengers can leave Sidney in the morning and go to Omaha and Council Bluffs and other main line points, and return to Sidney the same day, which I think is very good service considering all things. If we change the time of this train it would suit the stock shippers better, but would involve a bad feature in which our passengers leaving Sidney could not return the same day, so that it has been a question as to whether the South Omaha stock business ought to be served in preference, or the people in travel. I will say in reply to your note that I have given instructions about the movement of stock that I believe will be more satisfactory and get it to Omaha in shorter time. I will call on them as you suggest.

Nothing further was heard from the citizens in this case and the board believes the adjustment made was satisfactory to them.

Des Moines, Iowa, December 1, 1903.

No. 2684—1903.

F. M. SLAGLE & COMPANY, Alton,

v.

ILLINOIS CENTRAL RAILWAY
COMPANY.

} *Demurrage.*

Complaint filed March 5, 1903.

The complainants in this case stated that the company had refused to switch a car of coal for them because of an alleged failure on their part to pay a demurrage charge on a car of brick. The case was the subject of much correspondence between the Board, railway company and the complainants and the Commissioners were advised later that an amicable adjustment had been reached.

Des Moines, Iowa, December 1, 1903.

No. 2685—1903.

CHARLES PATTEE, Pocahontas,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY
COMPANY.

} *Delay in coal shipment.*

Complaint filed March 6, 1903.

This was a complaint that several cars of coal shipped from Chicago could not be located, and that the complainant had been without coal for some time. The matter was taken up with the railway company, and after some telegraphing had been done it was found that the trouble was due to blocking at division points, but that the blockade had been lifted and that cars would move promptly.

Des Moines, Iowa, December 1, 1903.

No. 2686—1903.

C. A. HORNADAY, Udell,

v.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY
COMPANY.

} *Train service.*

Complaint filed March 17, 1903.

Mr. Hornaday stated that he wrote the Board in behalf of the citizens of Udell and the traveling public, requesting that the Chicago, Rock Island & Pacific Railway company be compelled to stop its passenger trains No. 29 and No. 30. The complaint was taken up with the railway company, but cause for complaint was removed by the railway company withdrawing the trains named from service.

Des Moines, Iowa, December 1, 1903.

No. 2687—1903.

P. E. MALIA, Ayrshire,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Loss in transit.*

Complaint filed March 20, 1903.

This was claim for goods damaged in transit to the amount of \$2. As usual in such cases the Board filed the claim with the railway company and settlement was made with the complainant direct by the company.

Des Moines, Iowa, December 1, 1903.

No. 2688—1903.

ROBERT WHITAKER, Dallas Center,	}	<i>Failure to furnish cars.</i>
v.		
WABASH RAILROAD COMPANY and		
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.		

Complaint filed March 20, 1903.

The complainant stated that he was unable to get a car at Dallas Center for shipment of oats to St. Louis although he had placed his order for car two weeks previous to his complaint. The matter was taken up with the officials of both the Rock Island and the Wabash Railway companies and car was furnished the complainant by the Wabash company.

Des Moines, Iowa, December 1, 1903.

No. 2689—1903.

J. R. BEARD, Oto,	}	<i>Failure to transfer freight.</i>
v.		
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY and		
ILLINOIS CENTRAL RAILROAD COM- PANY.		

Complaint filed March 23, 1903.

The complainant in this case inquired of the Board whether the railway companies named in the title would be compelled to transfer freight at a transfer one mile from Sutherland on the Illinois Central and one mile from Rodney on the Chicago, Milwaukee & St. Paul. He stated that there was a switch at that point and that he desired to ship a car of household goods to be transferred at the crossing but that the agents for both companies claim that they could not transfer the car from one road to the other at the crossing. The Commissioners took this up with the railway companies interested and were assured that some mistake had been made as the companies stood ready to receive freight and deliver freight by way of transfer in question. The complainant was so notified and the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2690—1903.

In reference to rates on soft coal from Des Moines mines to citizens on the Minneapolis & St. Louis Railway company in northern Iowa.

On March 23d the Board addressed letters to the freight department of the Minneapolis & St. Louis Railway company and the Chicago, Rock Island & Pacific Railway company as follows:

Please refer to your tariff No 5718 (Chicago, Rock Island & Pacific General Freight Department, No. 9466) showing rates on soft coal from Des Moines mines to stations on the Minneapolis & St. Louis Railway in Iowa and Minnesota, and advise by what methods you arrive at \$1.75 per ton rate from Des Moines mines to Spencer, Langdon, Terrill, Raleigh and Huntington, Iowa.

Some complaints have come to the Board of excessive charges. On expense bill, to which the attention of this Board was called, indicates that on shipment of coal from Des Moines to Langdon, 30,500 pounds, freight charges were \$28.75 which is even more than \$1.75 per ton.

Kindly explain this and oblige the Board.

Mr. E. B. Boyd, general freight agent of the Chicago, Rock Island & Pacific Railway company replied as follows:

Referring to your communication of March 23d regarding rates on soft coal from Des Moines, Iowa, to stations on the Minneapolis & St. Louis, as published by our G. F. D. No. 9465 we beg leave to say:

We are very grateful to you for calling our attention to this apparent discrepancy in our tariff and we will see that this matter is adjusted at once, as it is not our intention to provide for higher basis of rates between two points in Iowa than the combination of locals based on actual mileage would make. This tariff was issued at a time when we were greatly rushed with this kind of work, and it was not given as careful consideration as it would have under normal conditions. We will see that the rates complained of by you are corrected at once.

If you can favor me with billing reference covering the shipments referred to by you, where the charges were in excess of \$1.75, we will investigate this matter and have overcharge immediately adjusted.

Mr. W. M. Hopkins the general freight agent of the Minneapolis & St. Louis Railway company replied to the letter from the Board as follows:

Tariff No. 5718, to which you refer, is issued by Chicago, Rock Island & Pacific Railway company, their G. F. D. No. 9465, and the rate of \$1.75 shown therein as stations in Iowa I presume is included in tariff in error, as it is not usual to publish joint rates between two points in Iowa. The publication of rates as shown in this tariff, however, would not have the effect of cancelling the rate basis on sum of local rates if such sum of local rates was less than the through rate \$1.75 as published. I trust this information will be satisfactory to you. I presume in the case cited by you, of the car of coal from Des Moines to Langdon, that agent at Langdon was misled by tariff, into assessing charges on a higher rate basis than would be properly applicable by using sum of local rates.

Des Moines, Iowa, December 1, 1903.

No. 2691—1903.

J. W. SWISHER, Brighton,

v.

IOWA CENTRAL RAILWAY COMPANY.

} *Condition of stock yards.*

Complaint filed March 23, 1903.

Petition in this case was as follows:

We, the undersigned residents and property owners in the vicinity of the stock yards of the Iowa Central Railway company in Brighton, Iowa, would respectfully represent that the said stock yards, as located, are a menace to health and a great detriment to the value of property in that locality and a public nuisance. Our understanding is that this matter was brought to the attention of the grand jury at the March term, 1902, of the district court of Washington county, Iowa, but was dropped on the promise of the said company to remove their said stock yards by September 1, 1902, but the said company has done and is doing nothing in that direction. We therefore respectfully ask that the matter be investigated and the said yards removed.

The complaint was taken up with the railway company and Mr. L. F. Day, the vice-president, wrote the Commission as follows:

Your communication is the first advice I have had as to any complaint about our stock yards at Brighton, and from a conversation with the chief engineer I find it is the first information he has had on the subject. I do not therefore know anything about the purported agreement with the grand jury relative to the removal of the said yards, as our chief engineer is immediately

in charge of these buildings and can give us no information on that point. The situation will be promptly investigated and we will do what we can to protect the citizens against annoyance from the stock pens. From what we know of the situation the pens are now located at the only point that we can place them at Brighton. As you are aware, stock yards and pens are always unusually filthy in the spring, and this is the season when we clean them up all along the line. A good deal of that work has already been done and our men are proceeding with it as rapidly as possible.

Considerable correspondence followed and at a later date Mr. Day wrote the Board as follows:

I beg to advise that I am in receipt of communication from our chief engineer, under date of May 12th, stating that the yards at that point have been cleaned out and are now in very good condition. We want to do everything possible to protect the citizens against annoyance, and there is certainly no disposition on our part to put the residents of Brighton to the slightest inconvenience if it can be avoided. I have given instructions to our chief engineer to see that these yards are kept in the best possible condition, and that no cars are left standing on the crossing longer than is absolutely necessary.

No further complaint was made by the people of Brighton.

Des Moines, Iowa, December 1, 1903.

No. 2692—1903.

M. V. SCOTT, Mechanicsville,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

} *Private Crossing.*

Inquiry filed March 26, 1903.

This was an inquiry of the Board as to whether the land owner owning acreage adjoining the railway company's right of way opposite to the terminus of a city street could compel a railway company to grant him a private way over said property to the street where the land owner did not own land on both sides of the railroad, and though the highway was accessible over his land he was advised that the railway could not be compelled to grant such crossing.

Des Moines, Iowa, December 1, 1903.

No. 2693—1903.

W. F. KNOWLES, James,

v.

UNITED STATES EXPRESS
COMPANY.

} *Overcharge.*

Complaint filed March 30, 1903.

The complainant in this case stated that he shipped a bundle of harness weighing 100 pounds from La Porte to James with request that it be delivered to the American Express company at Cedar Falls. The shipment was four days reaching its destination because it was not routed as requested, and the charges were \$2.65.

The complaint was laid before the officers of the United States Express company and the Commissioners were notified on May 16th that overcharges had been refunded and the claim adjusted to the satisfaction of Mr. Knowles.

Des Moines, Iowa, December 1, 1903.

No. 2694—1903.

CITIZENS OF LETTS

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

*Request that limited through train stop
at that station on signal.*

Complaint filed March 31, 1903.

Complainants requested that the Commissioners require the Chicago, Rock Island & Pacific Railway company to make Letts a flag station for trains No. 11 and No. 12. The railway company stated that they could not grant this request for the reason that trains in question constitute the fast service between Fort Worth, Kansas City and Chicago; that they were having difficulty in making schedule time under present conditions and could not make further stops and maintain the service. It transpired on investigation that Letts was provided with three trains carrying passengers each way daily. Further, the Commissioners would probably not have the right to interfere with through passenger train service as per decision of the United States Supreme Court in the case of *Cleveland, Cincinnati, Chicago & St. Louis Railway Company v. State of Illinois* (Supreme Court Reporter, Vol. 20, Page 722). The decision referred to herein will be found printed in full in another part of this report.

Des Moines, Iowa, December 1, 1903.

No. 2695—1903

O.F. HARLAN, Township Clerk, Richland,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

*Condition of undergrade highway
crossing.*

Complaint filed March 31, 1903.

This was a complaint filed by the township trustees of Richland township, Keokuk county, that the new line of the Chicago, Milwaukee and St. Paul crossed the public road diagonally and was built upon pilings thus leaving a passage under the track for public travel, the piling were driven exactly in the center of the road and on account of peculiar conditions at that crossing the teams could not go through. The complaint was at once taken up with the respondent railway company. On May 6, 1903, the Board was advised that the roadway had been repaired so that conditions were satisfactory to all concerned.

Des Moines, Iowa, December 1, 1903.

No. 2696—1903.

HANNUM BROTHERS & ARTHAUD, Wapello,	} <i>Overcharge.</i>
v.	
CHICAGO, ROCK ISLAND & PACIFIC	
RAILWAY COMPANY.	

Complaint filed March 31, 1903.

Complaint in this case was that the Chicago, Rock Island & Pacific Railway company had made an overcharge on shipment of mixed wire fence, nails and staples from Waukegan, Ill. While the complaint was one that the Board had no jurisdiction over, yet effort was made to have the matter adjusted and upon July 9th the Board received a letter from the general freight agent of the respondent company, Mr. E. B. Boyd, stating that he had taken such steps as would result in immediate adjustment of the claim. Complainants were so notified and the case was closed.

Des Moines, Iowa, December 1, 1904.

No. 2697—1903.

W. C. ADAM, City Clerk, Elma,	} <i>Condition of undergrade street crossing.</i>
v.	
CHICAGO, GREAT WESTERN RAILWAY	
COMPANY.	

Complaint filed April 4, 1903.

The complaint in this case was that the condition of roadway under the track of respondent railway in that town was not in fit condition for travel, and although the company had had ample time to fix it, nothing had been done. The case was brought to the attention of the officials of the railway company, which resulted in the desired work being done.

Des Moines, Iowa, December 1, 1903.

No. 2698—1903.

G. H. STOFFER, State Center,	} <i>Condition of right of way fence.</i>
v.	
IOWA CENTRAL RAILWAY COMPANY.	

Complaint filed April 5, 1903.

Complaint stated that the fence on the right of way touching his farm was burned out two years previous to the filing of his complaint, that he had requested the rebuilding of the fence several times without result. Considerable correspondence followed and on July 11, 1903, Vice-President Day advised the Board that the fence would be replaced as soon as that branch could be reached by the road department.

Des Moines, Iowa, December 1, 1903.

No. 2699—1903.

B. F. KELLER, Knowlton,

v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} *Condition of farm crossing.*

Complaint filed April 9, 1903.

This was a complaint to the effect that in changing the grade of the railroad at that point the complainant's crossing was not repaired. The matter was brought to the attention of the railway company and on June 9th General Manager Stickney wrote the Board that instructions had been issued to put the crossing in shape at once.

Des Moines, Iowa, December 1, 1903.

No. 2700—1903.

S. HAYNES, Cummings,

v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} *Condition of undergrade farm crossing.*

Complaint filed April 10, 1903.

The complainant in this case called at the office of the Board and stated his case substantially as follows: Undergrade crossing provided for him by virtue of the following agreement had become impassable for stock by reason of the heavy rains, causing dirt to fill up the bottom, covering the rip rap, etc.

In consideration of the Chicago Great Western Railway company's removing the dirt at the ends of the culvert at what was formerly bridge F 281 on the southwest quarter of section 17, township 77 north, range 25 west, Warren county, Iowa, so as to make a good entrance and exit for stock to and from said culvert, we, Sylvester Haynes and Sarah C. Haynes, his wife, hereby grant the said railway company the right to forever maintain the wings of said culvert as they are at present constructed upon the land of the undersigned and do hereby release and discharge said railway company from any and all claims and demands against said railway company on account of the construction of the wings of said culvert as aforesaid.

Dated May 30, 1900.

Mr. Haynes stated that he was aware of the trouble the railway company had during the summer of 1902 by reason of high water and had consequently not bothered them with his case, but would now like to have his crossing placed in good condition. Upon the company's attention being called to the complaint, the crossing was promptly repaired.

Des Moines, Iowa, December 1, 1903.

No. 2701—1903.

W. A. CONDEN, Ellsworth,

v.

CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} *Loss of goods in transit.*

Complaint filed April 13, 1903.

Complaint in this case was that a box containing a stereopticon outfit had been shipped from Lehigh to be delivered at Dayton, Iowa, but the box was never

received. The case was at once taken up with both the Chicago Great Western and the Minneapolis & St. Louis railway companies and the box was located and delivered to complainant.

Des Moines, Iowa, December 1, 1903.

No. 2702—1903.

CEDAR RAPIDS SUPPLY COMPANY,
Cedar Rapids,

v.

CHICAGO, BURLINGTON & QUINCY
RAILROAD COMPANY.

} *Demurrage charge.*

Complaint filed April 13, 1903.

This complaint was to the effect that on a shipment of a small gasoline engine a charge of \$2 demurrage was collected by the agent at Cambridge. Complaint was laid before the railway company and on April 27th Mr. J. C. Leonard, attorney for the complainant, advised the Board that the demurrage charge had been refunded.

Des Moines, Iowa, December 1, 1903.

No. 2703—1903.

E. B. SARGENT ET AL, Connables,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY,

} *Station facilities.*

Complaint filed April 13, 1903.

The petitioners recited that the depot platform had been burned down about a year ago and had not been replaced. The matter was laid before the railway company and the Commissioners were advised that the company had a small platform and a half of a box car at that point for some time, that it became the resort for tramps and through their actions the car and platform were destroyed. The platform was rebuilt at once.

Des Moines, Iowa, December 1, 1903.

No. 2704—1903.

L. H. PAUL, Wyoming,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Condition of highway crossing.*

Complaint filed April 13, 1903.

This was complaint of the condition of the highway crossing at the corporation line north of Wyoming. The complaint stated that the crossing was upon low

ground and on account of insufficient drainage it was almost impassable a great deal of the time. The company responded to this complaint by putting in several cars of rock, placing a tile to carry of the water, etc., and since that time conditions have seemed to be satisfactory

Des Moines, Iowa, December 1, 1903.

No. 2705—1903.

S. J. HANEY, Chequest,	}	<i>Overcharge.</i>
v.		
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.		

Complaint filed April 14, 1903.

The complainant in this case writes as follows:

Some time prior to the 22d day of November, 1902, I ordered through Mr. C. W. Baker, of Eldon, Iowa (he being a hardware dealer of that place), four rubber tired carriage wheels, intending to have them delivered at Eldon in time to ship them west in a chartered car that we were paying full car rates for and we did not have a half car load; accordingly we ordered the car for the 24th of November. The wheels were ordered from S. G. Gay, Ottawa, Ill. The car that we ordered was from Eldon to Stockton, Kan. Mr. Gay, of Ottawa, wrote Mr. Baker at Eldon that he had shipped the wheels on the 22d.

The car ordered came on the 24th. We held it until the 26th and could not hold it any longer and were compelled to let it go without the wheels; so when the wheels came they were forwarded on to Stockton, Kan., at an extra charge to us of \$3.00.

The complaint was taken up with the railway company, but as it was a matter that the Board had no jurisdiction in and the railway company declined to make refund, the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2706—1903.

F. M. MERCER, Victor,	}	<i>Condition of undergrade farm crossing.</i>
v.		
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.		

Complaint filed April, 16, 1903.

The complainant in this case stated that the mud in a culvert that was used for a stock pass was so deep as to make it impassable for stock. The matter was laid before the railway company, and after considerable correspondence was had the crossing was repaired to the satisfaction of the complainant.

Des Moines, Iowa, December 1, 1903.

No. 2707—1903.

DUBUQUE & SIOUX CITY RAILWAY COMPANY, v.	}	<i>Condemnation proceedings.</i>
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Complaint filed April 17, 1903.

This was an application for right to condemn certain lands in Hardin county described in the application, but the case was withdrawn before hearing.

Des Moines, Iowa, December 1, 1903.

No. 2708—1903.

W. J. R. BECK, Fort Madison, v. ST. LOUIS, KEOKUK & NORTHWESTERN RAILWAY COMPANY.	}	<i>Drainage.</i>
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Complaint filed April 18, 1903.

The complainant in this case stated that the railway company had allowed their ditches to be filled up causing the water to back upon his farm in Montrose township, Lee county, flooding the wells and cellars. The complaint was laid before the officials of the railway company and the Commissioners were advised that the conditions complained of would be remedied at once.

Des Moines, Iowa, December 1, 1903.

No. 2709—1903.

MARK MOORMAN, Newton, v. CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.	}	<i>Overcharge.</i>
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Complaint filed April 24, 1903.

Complaint in this case was that complainant had been overcharged \$9.30 on shipment of household goods from Sioux City to Newton by the Chicago, Milwaukee & St. Paul and the Chicago, Rock Island & Pacific Railway companies. Complaint was taken up with the companies interested and on August 8, 1903, the complainant advised the Board that his complaint had been settled by the Chicago, Rock Island & Pacific Railway company.

Des Moines, Iowa, December 1, 1903.

No. 2710—1903

I. H. TOMLINSON, City Solicitor, Albia,	}	<i>Condition of street crossing.</i>
v.		
IOWA CENTRAL RAILWAY COMPANY and WABASH RAILROAD COMPANY.		

Complaint filed April 24, 1903.

The complainant in this case stated that the lines of the respondent railway companies ran parallel crossing South Main street and that the crossings were in such condition as to make them practically impassable. The matter complained of was adjusted.

Des Moines, Iowa, December 1, 1903.

No. 2711—1903.

ISAAC MAXWELL, Indianola,	}	<i>Undergrade farm crossing.</i>
v.		
CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.		

Complaint filed April, 27, 1903.

In brief the complaint in this case was that the complainant who owned a farm intersected by the respondent railway had been provided with an undergrade crossing for many years, that the company now proposed to build a stone culvert to replace the bridge now used as undergrade crossing, of a size insufficient to be used as a crossing. The complainant desired that his under crossing be maintained for him. The company in response to this complaint stated that it proposed to place a culvert six feet in width and seven feet in height in the clear, wide enough for the passage of stock. The company also stated that although it was believed there was no legal responsibility attached to the company in the matter, yet if the complainant desired, the culvert would be made eight feet in the clear. In response to this complainant stated that he desired to have it not only eight feet in height but eight feet in width. Considerable correspondence ensued, which resulted in arrangements mutually agreeable to the complainant and the railway company.

Des Moines, Iowa, December 1, 1903.

No. 2712—1903.

FLEMING BROTHERS, Armstrong,	}	<i>Station facilities at Bonair.</i>
v.		
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.		

Complaint filed May 1, 1903.

The complainants in this case stated that they owned and operated an elevator at Bonair, Howard county, on the Chicago, Milwaukee & St. Paul Railway, and that

said station was to be made a non-telegraphic station. The Commissioners took the matter up with the railway company at once and it was ascertained that there was not sufficient telegraphic business at that point to warrant the maintenance of telegraph service at that station, the population of Bonair being but fifty. The Commissioners requested the complainants to furnish an approximate statement indicating the amount of business done at Bonair, the number of cars of grain shipped out, the commercial necessity for telegraphic facilities, etc. The complainants made no response to this request, and under the showing that had been made to the Board the case was closed without prejudice.

Des Moines, Iowa, December 1, 1903.

No. 2713—1903.

E. W. HILLWEG, Des Moines,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Train connections.*

Complaint filed May 7, 1903.

The complaint in this case was as follows:

In behalf of myself and the general public I write to inquire if your Board can induce or compel the Chicago, Milwaukee & St. Paul Railway company to improve their passenger service in this part of the State. Permit me to cite two instances in my own experience in the past few days. I am on my way from New Hampton, Iowa, to Cresco, Iowa, two county seats in adjoining counties, forty-six miles apart on the Chicago, Milwaukee & St. Paul Railway. I left New Hampton on No. 4, at 11:33 A.M., arrived at Calmar, 12:45 P.M., the next passenger is due to leave Calmar for Cresco at 8:45 A.M. arriving at Cresco at 4:25 A.M., or seventeen hours by passenger to travel forty-six miles. You will note by the enclosed April, 1903, time card that a passenger train for Cresco leaves Calmar thirty-five minutes before arrival of No. 4. There is a freight due to leave Calmar at 8:40 P.M. arriving at Cresco about 10 or 10:30 P.M., so by taking it the time would be reduced to about eleven hours. I am informed that a freight *sometimes* leaves Calmar for Cresco at 2:50 P.M., but is very uncertain, as it is often abandoned, as is the case today. Another way to make Cresco from New Hampton (or points west) is to take No. 8 from New Hampton at 9:02 P.M., arrive at Calmar 9:55 P.M., leave Calmar 8:45 A.M., arrive at Cresco at 4:25 A.M., about eight hours time, all trains missing connections, possibly in the interest of the hotel here, which you will notice is a Chicago, Milwaukee & St. Paul depot hotel, their register showing from thirty to fifty guests per day, not including those who patronize the lunch counter. The main line service is by no means good. I had about two hours business at Bassett, Iowa, arrived there on No. 4 at 11:10 A.M. and was unable to get out in either direction, not even by freight until 11:10 the next morning, just twenty-four hours later.

Cannot something be done to secure a connection for passengers from the west for the Cresco line? It seems to be quite an important line, and missing connections by half an hour and compelling a layover at Calmar for half a day or more is an outrage and injustice.

I do not wish to secure notoriety, hence ask that this letter be not made public, but do ask that something be done to improve the service.

The matter was taken up with the railway company and connections were so rearranged that all cause for complaint was removed.

Des Moines, Iowa, December 1, 1903.

No. 2714—1903.

MITCHELL IMPLEMENT COMPANY, Fort Dodge,	}	<i>Loss of goods in transit.</i>
v.		
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.		

Complaint filed May 11, 1903.

This was properly a complaint that the claim department of the Chicago, Rock Island & Pacific Railway company was unreasonably slow in handling claims. The attention of the railway company was called to the matter and the delay complained of was excused on the ground that in the removal from the old quarters in the depot building, papers had become mislaid, and it might take some days to reach cases that should have had early attention.

Des Moines, December 1, 1903.

No. 2715—1903.

HERMAN ROLFES, Neola,	}	<i>Dangerous highway crossing.</i>
v.		
FORT DODGE & OMAHA RAILWAY COMPANY.		

Complaint filed May 13, 1903.

The complainant in this case stated that the highway crossing on this line four miles south of Neola would be a very dangerous one as soon as the railway should be operated. The complaint was taken up with the railway company and in answer thereto Mr. W. B. Causey, general superintendent, stated:

This company has, we believe, complied with the statute and whatever difficulties or damages existing at the crossing are because of the character of the crossing and topography of the country and no blame can in any way be attached to this company.

I want to further advise you that my predecessor, Mr. Colt, together with Mr. T. D. Healy, our general counsel, made a determined effort to effect a different kind of crossing with the board of supervisors of Pottawattamie county, but the action of the board finally compelled the company to make a grade crossing.

It is now too late for the citizens to complain of the condition which this company tried to avoid but which the board of supervisors prevented.

I am sure that this company tried to avoid the perils of a dangerous crossing, but the county authorities were not willing to permit the company so to do.

In sending copy of Mr. Causey's statement to the complainant the board suggested that the county board of supervisors should, inasmuch as it had exclusive jurisdiction over highways, take this up with the railway company direct. The complainant was also advised that if this course did not produce satisfactory results the case might be presented to the Board again. The Commissioners having heard nothing further with reference to this complaint, the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2716—1903.

D. R. LANG, Levey,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Farm crossing.*

Complaint filed May 19, 1903.

The complainant desired a crossing on his farm placed in better condition so that his tenant might use the same safely and conveniently. Some correspondence ensued between the Board and the railway company which resulted at a later date in the matter being satisfactorily adjusted and the crossing placed in condition satisfactorily to Mr. Lang.

Des Moines, Iowa, December 1, 1903.

No. 2717—1903.

J. B. MILES ET AL, New Boston,

v.

ATCHISON, TOPEKA & SANTA FE
RAILWAY COMPANY.

} *Public crossing.*

Complaint filed May 20, 1903.

Citizens of New Boston complained to the Board that the defendant railroad company was building an underground crossing that would be impassable for loads of hay, threshing machines and binders. The complaint was brought to the attention of the railway company and General Manager Mudge replied that there was no public road at the point where the company was changing its bridge, and stated further that the company was replacing a pile bridge with stone masonry and were under no obligations to maintain such a bridge as would permit of use by teams. The complainants were advised of the answer of the railway company and made no response thereto and the Board has waited for such response since August 1st.

Des Moines, Iowa, December 1, 1903.

No. 2718—1903.

CITIZENS OF EWART

v.

IOWA CENTRAL RAILWAY COMPANY.

} *Abandonment of station.*

Petition filed May 27, 1903.

Petition in this case was as follows:

We the undersigned citizens of Ewart, Iowa, and vicinity, do hereby request that you as a Board of Commissioners take up the matter of replacing and retaining of a station agent at this point for the following reasons:

1. That there is no place of shelter in which passengers may wait for trains, as depot is locked.

2. That any goods shipped, not prepaid, are carried to Grinnell, a distance of ten miles, or to Montezuma, a distance of seven miles, irregardless of inconvenience or loss to the owners.

3. That it will drive business from our town, from the simple fact that people are sure to go where there are shipping and telegraph facilities.

4. That there is business enough to maintain a station agent, which we show on a separate sheet.

That we can prove that this branch road, known as the Grinnell and Montezuma branch of the Iowa Central Railway, was built mainly by contributions and donations of right of way with the understanding that there be a station located and maintained at the present site called Ewart.

Representations were also made to the Board so that in sending the petition to the company the Commissioners said, among other things:

The Commissioners understand that a very nice business has been done at this station in the past, and that the station has been maintained ever since 1875 up to May 10, 1903. It also seems that when the Grinnell & Montezuma Railroad company built this line in Poweshiek county it was built largely on public subscription. The notes that were given by the subscribers contain this stipulation:

"This note valid on condition said company establish and maintain good and suitable depot at point of intersection with section line between section 21 and 20, Pleasant township."

And as the commissioners understand it the stock that was issued when these notes were paid contained the same statement.

The distance between Grinnell and Montezuma is thirteen miles by rail, and it is stated to be about seventeen miles by wagon road.

In answering this complaint the railway company insisted that there was not enough business to justify the expense of maintaining the station. However, the railway company granted the request of the petitioners and the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2719--1903.

CITIZENS OF RANDS

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

Abandonment of station.

Complaint filed May 28, 1903.

The petition in this case was as follows:

We, the undersigned patrons of the Chicago, Milwaukee & St. Paul Railway desire to protest against the action taken by the company in closing Rands station. We take the movement as an invitation to transfer our patronage to the Chicago Great Western and other roads that are very soon to be convenient to us.

We have been shippers over the Chicago, Milwaukee & St. Paul road and think they are not treating us right, taking out the system of telegraphy. They lost four car loads of stock last week by not having a telegraph system here.

It seemed that the petitioners were in error with reference to the abandonment of the station as the company only removed the telegraph instrument as the telegraph business at that point did not warrant the expense attached to keeping a telegraph office. This explanation seemed to be satisfactory and the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2720—1903.

EWER BROTHERS, Bagley,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} Drainage.

Complaint filed June 1, 1903.

The complaint in this case was as follows:

We own the south half of section 4, township 81, range 81, Guthrie county. The Chicago, Milwaukee & St. Paul Railway runs through it east and west. On the west end they have quite a deep cut which extends on to the southeast quarter of section 5. The railroad company brings the water east through the cut from section 5 and dumps it out on both sides of the track on our land, which has caused us considerable damage the past year and will cause much more this year unless something is done soon. We have repeatedly called the roadmaster's attention to it, and not getting results we wrote the superintendent in regard to it a few weeks ago, but up to the present writing he seems to ignore our requests the same as the roadmaster, therefore we appeal to you.

The complaint was taken up with the officials of the Chicago, Milwaukee & St. Paul Railway company and Mr. H. R. Williams, general manager, explained the situation by the following letter:

Replying to your favor of June 1st addressed to President Earling enclosing copy of complaint received from Ewer Brothers of Bagley, Iowa, in regard to drainage conditions in the vicinity of their property, in sections 8 and 4, about two miles west of Bagley—beg to advise that I have had the matter carefully investigated and find the facts in the case to be as follows:

In 1901 our grade line in that vicinity was changed but does not reach back further into section 5 than it did previously so that water does not come now from any farther west than it has heretofore. There was originally a 24-inch pipe culvert about eight hundred and seventy feet west of the overhead highway bridge at the west end of their property. This was previous to the change in grade and when our track was considerably higher at that point than now. The culvert was put in to aid in carrying off water from the surrounding land in the depression in which the culvert was located—in all about fifteen or twenty acres. We found after putting the culvert in, however, that the land in that immediate vicinity had no natural drainage and that the water simply collected in the culvert and in the lowest places in the depression near there and remained there. The amount of water collected at this point was never sufficient, however, to cause the railway company any inconvenience or so far as we could learn, do any considerable damage to adjoining property.

When the grade line was changed this culvert was taken out and the water from this small area has since been carried eastward through our cut and it is this water that Ewer Brothers complain of. The drainage of this small area has no doubt been of some benefit to Ewer Brothers' neighbor on the west, but as it never did any damage before when collected practically all in one place. I fail to see how the water drained from so small an area could do any considerable damage to Ewer Brothers' land, especially when you consider that the water is practically all carried on our right of way. There was a ditch along the embankment just west of our pile bridge towards the east end of their land which was filled up when the change was made, and a new one made farther out. If this ditch has since filled up, we will take steps to see that it is opened up again.

In conclusion I wish to state that we have allowed them to change the channel of Mosquito creek from the pile bridge near the east end of their property east 700 feet to 1,000 feet, placing it partially or wholly on our land.

We also did a large portion of the grading for changing the channel of this creek, using the material for enlarging our embankment, but derived no benefit from the change. Our engineer who had charge of this work advises that he met the Ewer Brothers frequently and that they never made any complaint to him in regard to anything in connection therewith, and I think you will find on giving the matter further thought, that they have no legitimate grounds for complaint.

A copy of Mr. Williams' letter was sent the complainants but as they made no response it may be reasonably presumed that such steps were taken to remove cause for their complaint.

Des Moines, Iowa, December 1, 1903.

No. 2721—1903.

CITIZENS OF DURHAM,

v.

CHICAGO, BURLINGTON & QUINCY
RAILROAD COMPANY.

Abandonment of station.

Complaint filed June 10, 1903.

The petition in this case was as follows:

Your petitioners in their own behalf and on behalf of a large number of persons residents of the town of Durham and vicinity respectfully represent: That for many years last past the Chicago, Burlington & Quincy Railroad company has kept and maintained a station, ticket and freight office, side tracks and such other buildings and erections as are necessary for the handling of freight and taking and letting off of passengers at the town of Durham in Marion county, Iowa.

That the said buildings were built in part by donations from your petitioners and others interested in having a freight and passenger station at the place mentioned, said contributions amounting in the aggregate to the sum of about four thousand dollars and were made with the distinct and positive agreement on the part of the railway company that said depot was to be maintained and conducted in the usual manner of railway stations of like character and that the said company would at all times keep and maintain the same as a freight and passenger depot and keep the necessary force and employes at the station aforesaid for the proper and convenient service of the public doing business with said company at the town of Durham, including a ticket and telegraph agent and persons to look after the loading of cars and handling of freight and do all things which the traffic of said station might reasonably demand.

That on the 20th day of May, 1903, the said company in violation of its contract and of its duty to the public as a common carrier and to the detriment and damage to a large number of persons and the interest of the public generally, removed its ticket and freight agent from said depot, and all its employes formerly kept on duty at said station, and locked up the station house, including waiting room, ticket office and freight and baggage room and refused to keep the said building open to the public desiring to transact business with said company or to furnish any facilities to the public or to persons having business with said company at said station, and as a result thereof your petitioners and all persons desiring to make shipments of freight from said station are compelled to go to the next nearest station, being the station recently erected at Harvey, being about four miles distant by highway, in order to obtain the services of said company in making shipments of freight from the town of Harvey aforesaid and to obtain cars for the shipment of stock and to properly bill the same, that cars placed on the side track for loading at said station are left to stand without the care or supervision of any employe or agent of the company and at the risk of the parties using the same, all to the damage and injury of petitioners and all other persons transacting business with said company at said station aforesaid.

Wherefore your petitioners ask that said railway company may be ordered and compelled to keep and operate its said station of Durham in the same manner that stations of like character are managed and operated and provide and keep suitable facilities for the receiving and handling of freight as provided by law and in compliance with the terms of its contract.

A copy of the petition was sent the respondent railroad company, and Mr. W. D. Eaton asked that they be furnished with a copy of the agreement referred to. In response to this request the petitioners said that the contracts referred to were "largely oral" but could be fully proven by living witnesses. The Commissioners advised the company of this statement of the petitioners and at a later date the Board was advised by Superintendent H. C. Nutt that he had been recently at Durham "and made arrangements for one of the citizens there to act as our agent."

This disposition of the matter was satisfactory to the petitioners.

Des Moines, Iowa, December 1, 1903.

No. 2722—1903.

BOARD OF TRUSTEES, Buckingham Township, Tama County,	}	<i>Drainage.</i>
v.		
CHICAGO & NORTH-WESTERN RAILWAY COMPANY.		

Complaint filed June 13, 1903.

The complaint in this case was as follows:

For cause of complaint against the Chicago & North-Western Railway company, your complainants show:

1. That they are the board of trustees of Buckingham township, Tama county, Iowa, and are charged by law with overseeing work upon the public highways of the said township and with keeping said highways in proper repair.

2. That on or about the year 1899 a railway was constructed through said town hip, running north and south, and passing through sections 2 and 11 thereof and crossing the public highway that runs east and west between said sections, which railway is now owned and operated by the said Chicago & North-Western Railway company.

3. That prior to the building of the said railroad, there was a low piece of land or basin into which a considerable tract of land drained and into which the surface water of said tract was carried, lying just north of said highway. That the said low land was drained by a natural water course and well-defined passageway and channel across the said public highway in a southwesterly direction into section 11 and thence into a small creek lying beyond. That where the said highway crossed the highway from section 2 into section 11 a culvert was built that afforded ample passage room for the water and made the highway passable at all times. That the water did not accumulate in this low ground prior to the building of the railroad but passed off through this channel and culvert.

4. That in the construction of said railroad and embankment or road bed for the track was built north and south through this low piece of land and across the said public highway, the said embankment being constructed several feet high and above the surface of the land. The said embankment crosses the public highway at that point where the culvert and waterway had theretofore been, and in the construction the culvert was torn out and the waterway crossed by a solid embankment. That a culvert was placed under the said railroad some twenty rods north of this point, but that it does not drain the low land for the reason that it is not low enough, and that no other provision was made for the drainage of said low land.

5. That all of the water that formerly passed off through this waterway and culvert is now dammed back into that part of the said low land that lies east of the railroad and there accumulates and stands until it evaporates or soaks away. That because of the said construction the said public highway is and for many months during the years 1902 and 1903 has been entirely covered with water just east of the said railroad bed and is therefore impassable and rendered entirely useless.

6. That the said company should and could with reasonable expense replace under their track and through their roadbed the said waterway and drainage passage and allow the water to pass off southwest as formerly. Or they could construct a ditch along the east side of their roadbed to the creek.

7. That the said company has been repeatedly notified of the said flooding and requested to provide proper drainage, but has refused and neglected to do so.

8. That it is important that the highway be immediately made passable, for that many children must pass along it or around it every day to attend the public school of that district.

9. That the plat hereto attached and made a part hereof, is a true plat of the premises. Wherefore by reason of the facts herein set out your complainants pray that such relief may be given them as is equitable and proper.

The complaint was taken up with the general management of the Chicago & North-Western Railway company, and Mr. W. A. Gardner wrote the Board on June 22d that further drainage would be provided as requested; the complainants were so advised, and the adjustment was satisfactory to them.

Des Moines, Iowa, December 1, 1903.

No. 2723—1903.

MASON CITY & FORT DODGE RAILROAD COMPANY, v. RICHARD RUNDLE.	}	<i>Condemnation of land at Oelwein.</i>
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Application filed June 20, 1903.

In this application the Board gave the usual notices and had a hearing on the premises, but reserved decision until further notice from the railway company. The case is now closed without prejudice.

Des Moines, Iowa, December 1, 1903.

No. 2724—1903.

B. F. RUSHER, Linnburg, v. CHICAGO & NORTH-WESTERN RAILWAY COMPANY.	}	<i>Failure to furnish cars.</i>
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Complaint filed June 20, 1903.

The complainant desired cars for shipment of sand and also complained of unreasonable delay in handling the shipments. The company through its superintendent, Mr. Wm. D. Hodge, stated that it was the intention to remove cars promptly and it was evidently some misunderstanding which he would try to have avoided in the future. Mr. Hodge's answer was sent the complainant and the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2725—1903.

CITIZENS OF BELOIT, v. CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.	}	<i>Telegraph facilities.</i>
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Complaint filed June 24, 1903.

The petitioners in this case complained that by reason of the railway company removing the telegraph operator, the shippers were greatly discommoded and asked that the telegraph office be reinstated. In answering this complaint Mr. H. R. Williams, general manager, said:

I have gone into this matter carefully and find that the receipts from the telegraph business at that point for the four months ending April, 1903, average less than \$4 per month, and in view of this fact I do not think we would be warranted in maintaining an agent at that point who is a telegrapher. With the increasing popularity of the telephone I presume the people of Beloit will not be without these accommodations, and I hardly think they will be inconvenienced by our action to any considerable extent.

The station will remain, of course, as before, a full-fledged freight and passenger station, the only change being that the telegraph instruments have been removed.

Mr. Williams' statement was sent to Hon. Geo. E. Henderson, mayor, for the petitioners, and as no further statements were made by the complainants the Commissioners believed the explanation satisfactory, and the case was closed without prejudice.

Des Moines, Iowa, December 1, 1903.

No. 2726—1903.

S. T. CHURCHILL, Arthur,	} <i>Drainage.</i>
v.	
CHICAGO & NORTH-WESTERN RAILWAY COMPANY.	

Complaint filed June 26, 1903.

The complaint in this case was as follows:

We have a piece of road running along the Chicago & North-Western Railway which has been impassable for the past eight weeks caused by railroad company not furnishing water way under their track so water can drain off. This road is located in northwest quarter section 20, Blain township, Ida county, Iowa. Party owning land north of road has been allowing teams to go through his land but has shut them out now and we are obliged to close one mile of the road. This is one of the main traveled roads of the township and should be kept open for travel, but until the railway company does something to let the water out it is impossible for us to work the road. The officials of the Sioux City division have been notified several times regarding this but do not seem to be inclined to do anything to remedy the matter so we call on you to write them and see what can be done to have this road opened for travel at once.

The answer of the railway company follows:

The Chicago & North-Western Railway company, for answer to the several complaints of S. T. Churchill of Arthur, Iowa, respectfully represents that the original complaint of Mr. Churchill, dated June 25, 1903, stated as cause of his complaint, that the said railway company was "not furnishing water way under their track so water can drain off." It appeared upon examination that the highway, the drainage of which it is complained is interfered with, runs parallel with the tracks of the North-Western company, and that at the point of controversy the railway company has two pile bridges, aggregating ninety-six feet in length, which afford ample drainage for the place complained of, while the highway along the same distance has only two small boxes and a bridge about twenty feet in length. When this situation was suggested to Mr. Churchill he filed a second complaint alleging that "the railway company has provided a bridge large enough to carry the water off but they have allowed their ditch to fill up with dirt washed off the high land so the water runs away from the bridge and causes it to overflow the public highway and make the road impassable in wet weather."

An investigation of the locality discloses that the cause of the flooding of the highway is want of care on the part of the road supervisor, or other proper officers, in not maintaining the ditch along the highway immediately outside of the right of way of the Chicago & North-Western Railway company. This ditch, properly maintained, will obviate the situation complained of by Mr. Churchill.

We respectfully suggest that it is not the duty of the railway company to perform the duties of the road supervisor, and that if the highway authorities will maintain their ditch along the highway it will entirely obviate the trouble complained of by Mr. Churchill.

A copy of the answer was sent the complainant and he was asked, if it was his wish to carry the case further, to file such statements in rebuttal thereto as he might desire. Nothing further was heard from him and the case was closed without prejudice.

Des Moines, Iowa, December 1, 1903.

No. 2727—1903.

CITIZENS OF POCAHONTAS ET AL.,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

*Train service of the Gowrie-Sibley
Branch.*

Complaint filed June 27, 1903.

The Commissioners received petitions in this case from the citizens of Ware, Moneta, Palmer, Laurens, Manson, Sibley, Melvin, Somers and Plessis, protesting against the abandonment of passenger train service upon the Gowrie-Sibley branch of the Chicago, Rock Island & Pacific Railway company. The Commissioners print herewith only one of the petitions, as they are in the main identical:

We, the undersigned, residents and citizens of the town of Plessis, being located on a branch of the Chicago, Rock Island & Pacific Railway company running from Gowrie to Sibley, Iowa, a distance of one hundred and ten miles, respectfully state to your honorable body that up to the 16th of August, 1903, the Rock Island Railway company ran a passenger train over said line each way every day, that said passenger train, up to August 16, 1903, being the date on which it was taken off, left Sibley every day, excepting Sunday, at 10.50 A. M., and arrived at Gowrie, Iowa, at 8.15 P. M., at which place it was turned around and left Gowrie at 4.05 P. M., arriving at Sibley at 8.30 P. M., that on August 16, 1903, said railway company discontinued said passenger train, and there is now but one regular train each way every day, being a freight train which leaves Gowrie at 7.30 in the morning and, when on time, arrives at Sibley at 5.30 in the evening, and the freight train running south leaves Sibley at 6.30 in the morning and arrives at Gowrie at 8.05 in the afternoon. That occasionally additional trains are run up and down the track, but they are extras and of no benefit to the traveling public.

That between Sibley and Gowrie there are seventeen intervening stations, none of which have passenger service, excepting by means of this freight train, excepting those towns which are located on other roads.

We would therefore petition your honorable body to take up an investigation of this matter at once, to fix a time for a formal hearing, and if the facts justify it to require the Rock Island Railway company to give us better passenger facilities and to give us at least one passenger train each way each day.

The Commissioners took the matter up promptly with the railway company and Mr. C. A. Goodnow, general manager said:

Replying to your favor of the 17th inst. relative to complaint of the business men of Pocahontas, regarding a reduction in our train service on our Gowrie branch: The passenger train which has heretofore operated over the line between Sibley and Gowrie has earned less than thirty (30) cents per mile. Under these circumstances we feel that since this train fell so far below the cost of the service that we could not continue it. We believe that we have furnished under the new schedule adequate service for the territory referred to. I shall be glad to furnish you any further information that you may desire.

Subsequent to the foregoing the Board received many letters from the different residents along this branch line urging that a freight train each way per day carrying passengers was not proper passenger train service. It was shown that the running time of this train was less than twelve miles per hour when on time, also that the interests tributary to this line were considerable, the country practically new and development progressing rapidly so that after carefully considering all the phases of the question, and after having a personal conference with the officials of the railway company the Commissioners wrote the railway company their views as follows:

The Commissioners direct me to write you their opinion concerning the Gowrie-Sibley branch train service. * * *

Conceding the fact that the passenger trains upon the branch in question are operated by the company at a loss, yet as common carriers, with the duties it owes the public as such, and know-

ing the company to be solvent and doing a profitable business, considering its whole system, it is the opinion of the Commission that it is the clear duty of the railway company to restore the train service upon this 110 miles of railway. In considering this question the Commissioners would be permitted, under the decisions of the courts, to attach but little importance to the fact that your company is operating freight trains upon which passengers may be carried. The freight trains of today are not considered or regarded as a safe method of transportation for passengers. To be sure, they may be used to advantage by a certain class of passengers, but speaking generally, they are not such a safe, convenient and adequate passenger service as the law imposes upon a common carrier of passengers.

It is also the opinion of the board that when your company abandoned the passenger service upon this line, it abandoned a duty which, as a common carrier, it owes the public, and that it would be a discrimination against the seventeen towns and territory tributary thereto to refuse to restore this train service. If the action taken by your company was merely a reduction of the number of passenger trains, the position of the company would be much stronger, more reasonable and consistent perhaps, but where the service is abandoned entirely, as in effect it is in this case, it seems to the Commission that it is an abandonment of a public duty which the company owes to the people along this line of road. In the judgment of the board the courts of this State would not permit such a state of affairs if the same were brought to their attention, for the decisions of the courts are against the position taken by the company; that is, that the earnings of their passenger trains should be the controlling reason for the action of the company.

The section of the county through which this line runs is a rich and productive one. It is all under improvement and is a well settled part of the State. New business firms are being organized at the various towns along this line, and the Commissioners believe that with proper encouragement this branch line will not only continue to give you increased earnings in the freight department, but that the passenger earnings will also be remunerative.

The Commissioners have arrived at the above conclusions after considering all the facts and circumstances connected with the matter.

In response to this letter the company restored the train service as requested by the petitioners and the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2728—1903.

G. P. ARNOLD, Garden Grove,

v.

CHICAGO, BURLINGTON & QUINCY RAIL-
ROAD COMPANY.

} *Private crossing.*

Complaint filed June 27, 1903.

Mr. Arnold's complaint was in the following manner.

I enclose herewith a letter from Mr. G. W. Fabens, an official of the Chicago, Burlington & Quincy Railroad company. The subway in question is of great convenience to my farm and its abolition will be severely felt.

No grade crossing can be established that will serve my purpose nearly so well. There is no water in the farther side of the subway pasture, and the subway connects the homestead and barn with 640 acres of land that I use largely for pasturage. I now file my protest against the filling up of the subway under the said Chicago, Burlington & Quincy Railroad track and respectfully ask, that if it is within the purview of your powers, that you make your protest effective. It may be remarked in this connection that I have enjoyed a subway at this point for over twenty-five years, and that some years ago when the bridge at this point was filled, the present subway was left for my especial convenience. I will be glad to furnish you a plat of my premises showing the approximate location of the subway in question to the other fields of the farm, the location of buildings and general arrangements of the premises.

A copy of the paper which Mr. Arnold referred to is inserted herewith:

The contract which you have had with the railroad company for an under crossing at bridge 22A, near Garden Grove, expired May 5, 1903. Inasmuch as the bridge will have to be rebuilt or

filled we have decided to take advantage of the terms of the contract, which gives us the right to fill this bridge and close up the under crossing at the expiration of the contract.

The Commissioners acknowledged receipt of the complaint advising the complainant that the case would have to be taken up on its merits, the Commissioners not having authority to enforce contracts, etc. The legal department of the railway company in answering this complaint said:

In the spring of 1898 the company intended to fill in this bridge and had the material on the ground for so doing. Mr. Arnold objected to this being done, and after some negotiations a written agreement was entered into between Mr. Arnold and the railroad company which provided that the railroad company should maintain the bridge as an under crossing for ten years from May 15, 1898. This contract also provided: "That after the expiration of said ten years said under crossing may be closed up if said first party (the railroad company) so desires." You will see, therefore, that the company in closing up this opening is simply doing what Mr. Arnold agreed it might do and have the right to do. I think the facts must have escaped Mr. Arnold's memory, as from what I know of him he is not the kind of a man who would undertake to escape the obligation of any agreement which he might make.

I am advised that Mr. Arnold already has two private crossings on his farm, one 950 feet east and the other 850 feet west of the old subway. He already has one more than he is entitled to under the statutes. It does not seem to us that we ought to be called upon to build any more crossings on this farm. As your board well knows, every additional crossing increases the danger in operating the road, not to speak of increasing the expense.

Mr. Arnold insisted that inasmuch as the railroad has seven-eighths of a mile through his farm that he was entitled to an open grade crossing in lieu of the subway that had been filled. The company insisted that it had a right, under the written agreement with Mr. Arnold, to close the subway, but offered, in order to close the gates, to place a grade crossing about five hundred feet northeast of the old bridge and fit it with cattle guards, wing fences and gates. If they did this, however, they would have to take out both of the other grade crossings, as the company did not feel warranted in maintaining an expensive grade crossing such as described while at the same time maintaining other crossings on the same farm. As this proposed disposition of the complaint seemed to the Commissioners to be a fair proposition the Board took no further action in the case.

Des Moines, Iowa, December 1, 1903.

No. 2729—1903.

C. C. SMITH, Somers,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Condition of stock yards.*

Complaint filed July 1, 1903.

The complaint in this case was to the effect that the stock yards at Somers were located within 200 feet of the business part of the town, and were almost in the center of a natural water way, that the conditions were such that it made the yards a nuisance to public health and the Board was asked to take action. In response to this complaint the railway company cleaned the yards, but this was not satisfactory to the complainants and the Board was advised later that the city would proceed in another way to have the matter adjusted and the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2730—1903.

O. T. WATLAND, Mayor, Huxley,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Speed of trains through town.*

Complaint filed July 6, 1903.

Mr. Watland filed complaint in this matter as follows:

I wish to enter complaint in regard to the speed of the railroad train running through this town. The passenger going east about 12.30 at noon fails to catch the mail very often and it seems to be on account of the high speed of the train. I would like to have them slow up to about twenty miles per hour. Our town is one mile square and they make the distance in about one minute.

We have 300 people inside the limits although some maps give it fifty or one hundred but that was before the town was known to be one mile square. We think with the number of people here and the thickly settled farming community we should have better train service.

Mr. H. R. Williams, general manager of the Chicago, Milwaukee & St. Paul Railway company, wrote the Board as follows:

With reference to failure of train No. 4 to catch mail at that point: I am advised that this train has failed to catch the mail but once in the past sixty or ninety days, and there is therefore no reasonable ground for complaint on that score.

Huxley is a very small place and I confess I do not see the necessity of slowing up trains to twenty miles per hour. There is but one public crossing inside the switches, which is a country road, and trains can be seen a long distance in both directions. Our tracks through Huxley are almost straight. In view of these facts we do not feel that there is any danger whatever in running trains at a high rate of speed through this place and I think on further consideration you will agree with me.

A copy of the foregoing was sent Mr. Watland and as nothing further was heard from him the case may be regarded as closed.

Des Moines, Iowa, December, 1, 1903.

No. 2731—1903.

LOUIS E. BIGLER, Wadena,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Telegraph facilities.*

Complaint filed July 10, 1903.

Mr. L. E. Bigler, postmaster, complained that the railway company had abandoned Wadena as a telegraph station, and that the people at that place were anxious to have the same restored. Mr. H. R. Williams, general manager of the railway company, said in answer to this complaint that the amount of telegraph business done at that point would not warrant the company in maintaining a telegraph station there and providing an agent who was an operator; further, from the very small amount of business done, it could hardly be said that telegraph facilities at that point were a necessity. As the population of Wadena is less than two hundred the Board took no further action in the case, other than to send a copy of Mr. Williams' statement to the complainant, who made no response thereto.

Des Moines, Iowa, December 1, 1903.

No. 2732—1903.

L. B. HANNA, Postal Clerk, Austin and
Albia,

v.

IOWA CENTRAL RAILWAY COMPANY.

} *Improper condition of engine
No. 40.*

Complaint filed July 13, 1903.

The complaint in this case was as follows:

I beg to call your attention to the fact that engine No. 40, in use on the Iowa Central, has jumped the track five times in the past four weeks, and also that this is a common occurrence for this engine. This is the engine that jumped the track July 4, 1902, near Hampton, Iowa, in which two postal clerks lost their lives, and the postal clerks ride in car behind this engine. Will you give this your kind attention?

Jumped the track this forenoon north of Eddyville.

The matter was brought to the attention of Vice President L. F. Day of the Iowa Central Railway company and on July 16th he wrote the Commission that the engine would be taken out of service until the cause for derailment had been ascertained. On July 30th Mr. Hanna wrote the Board again stating that the company had again placed the engine in active service and he would like to have report showing the cause for the derailment. The Board again communicated with Mr. Day and elicited from him the following:

This will acknowledge receipt of your favor of the 31st ult. with enclosure from Postal Clerk L. B. Hanna, relative to engine No. 40. We have never had any trouble with this engine, and do not anticipate any. I do not think my letter to you on this subject, written July 16th, was as clear as it should have been, or as I thought it was, since in the first part of it I spoke of the trucks of engine No. 40 leaving the track. This is an error, as indicated by the latter portions of the same letter, it being the trucks of engine No. 40's tank that left the track. This tank has been taken out of service and another tank with which we have never had any trouble has been connected up with engine 40, which is again in service. I assume that Postal Clerk Hanna was without this information when he wrote you on the 30th ult.

This explanation being satisfactory the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2733—1903.

M. D. STONER, Iowa City,

v.

CEDAR RAPIDS, IOWA CITY & SOUTH-
ERN RAILWAY COMPANY.

} *Cattle pass.*

Complaint filed July 18, 1903.

The complainant in this case desired a cattle pass where the respondent railway company, then constructing a line, had a fill of five feet and eight inches. The complaint was taken up with the railway company and Mr. Wm. G. Dows, president of the railway company, answered the complaint as follows:

In regard to the case, will say that we have had considerable trouble with him in every way. At first he was going to give us the right of way through his farm, then asking a price that was outrageous. The sheriff's jury was then called and fixed a price, and from this award he has appealed. As provided by law we deposited the money with the sheriff and went ahead, taking possession of the land. We feel that what he wants in the way of compensation is absurdly high as we have complied with the law in the matter and it is now in the hands of the district court.

In regard to the underground crossing for Mr. Stoner, will say that the statement that he would have to sell all of his stock is also absurd, as our road does not cut his farm any more than the average railroad cuts the average farm. There are plenty of places for surface crossings and no good place for underground crossings. Our embankment is so low across his farm that it would be impossible for us to put in an underground cattle pass and drain the same on our own right of way.

Mr. Stoner has done everything he could down there to retard the building of the road. One of the things that Mr. Stoner wanted us to do was to guarantee and agree to change the highway crossing on his farm which, of course, we would not, under the circumstances, agree to do. We do not cross a pasture but keep through a cornfield and orchard all the way.

The whole trouble with Mr. Stoner is this: He has been trying to compel us to pay an outrageous price for the same and to get an underground crossing, which we have refused to grant, as I said before.

Mr. Stoner's entire actions, in regard to the railroad running in that county does not meet with the approval of his neighbors and friends. The parties living on each side of him gave us the right of way, and from each one we took a great deal more land and run a great deal farther than on the land of Mr. Stoner.

Inasmuch as the fill is not high enough to permit of any undergrade crossing and the further fact that Mr. Stoner made no response to the answer of the railway company, a copy of which was sent him, the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2734—1903.

J. M. BARTHOLOW, Urbana, Illinois,

v.

MINNEAPOLIS & ST. LOUIS RAILROAD
COMPANY.

*Condition of undergrade farm crossing
near Rembrandt.*

Complaint filed July 20, 1903.

The complaint in this case was as follows:

The subway No. 117, three miles south of Rembrandt on the Minneapolis & St. Louis Railroad running through my farm, could not be in much worse condition. So much stock has been passing through for the past two years, and it has been so wet, that it has become dangerous for the stock, as the mud is some three feet deep and of course they carry a great deal out of the subway every time they pass and ultimately will make it dangerous. The railroad company was very kind in granting the subway, and I am loth to ask for much, but three carloads of gravel or two or three hundred old ties and the subway could be made safe for my stock and the company. I will be only too glad to bear any part of the expense that you consider I should pay.

The company responded by stating that they would place the gravel as wanted.

Des Moines, Iowa, December 1, 1903.

No. 2735—1903.

L. S. HELPHREY, Newton.

v.

NEWTON & NORTHWESTERN
RAILROAD COMPANY.

Undergrade farm crossing.

Complaint filed July 21, 1903.

The complainant stated that he had an undergrade crossing on the Rock Island, that he desired to have the same kind of a crossing under the track of the Newton

and Northwestern railway company running parallel to the Rock Island at a point opposite the crossing on the Rock Island. The matter was laid before the officials of the Newton and Northwestern Railway company and on August 10th the complainant advised the Board that the matter was adjusted satisfactorily to him.

Des Moines, Iowa, December 1, 1903.

No. 2736—1903.

CITIZENS OF DONNAN,

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Telegraph facilities.*

Petition filed July 21, 1903.

The petition in this case was as follows:

We, the undersigned citizens of Donnan, Iowa, and traveling salesmen, having experienced for some time the inconvenience of having no telegraph operator at this junction, and believing it would be of great benefit to the general public to have an operator here, do hereby petition you to use your influence in locating an operator at this place.

In answering the petition the company stated, by Mr. H. R. Williams, general manager:

Replying to your favor of July 22d, enclosing copy of petition received from the citizens of Donnan Junction, requesting that they be afforded telegraph facilities in our depot at that place, beg to advise that the population of the town is so small, numbering less than fifty in all, I am told, and there is so little business handled there, that we can not consistently be expected to go to the expense of installing an agent at that point who is a telegraph operator.

When everything is taken into consideration, I think you will agree with me in this conclusion.

The Commissioners, upon the showing made, do not believe that they would have the right at this time to order telegraph services for the station of Donnan.

Des Moines, Iowa, December 1, 1903.

No. 2737—1903.

J. E. STEVENS, Bentonsport,

v.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

} *Overcharge—interstate.*

Complaint filed July 25, 1903.

The complainant in this case thought he had an overcharge on wheeled scrapers from Aurora, Illinois, to Bentonsport. Upon investigation, however, it was found the charge made him was correct.

Des Moines, Iowa, December 1, 1903.

No. 2738—1903.

MRS. LILLIAN TIMMONS, Wichita, Kans. }

v.

CHICAGO, BURLINGTON & QUINCY
RAILWAY COMPANY. }

Loss of goods in transit.

Complaint filed July 27, 1903.

This was a complaint that a couch shipped with a bill of goods from Chariton to Wichita, Kan., had been lost in transit. A great deal of correspondence followed the filing of this complaint and upon September 14, 1903, complainant acknowledged receipt of check for \$43.43 payment for lost couch.

Des Moines, Iowa, December 1, 1903.

No. 2739—1903.

B. R. CHURCHILL, Royal, }

v.

ILLINOIS CENTRAL RAILROAD
COMPANY. }

Loss of milk cans from station platform.

Complaint filed July 30, 1903.

The complainant stated that he bought tickets for milk cans to be shipped to Fort Dodge but that the cans disappeared from the station platform and he desired the company to refund him the amount of loss, which was \$7.94. While this was a case not within the jurisdiction of the Board, the matter was taken up with the railroad company, but Mr. J. Osborn, general baggage agent, under date of August 12th, declined to entertain the claim for the following reason:

It was investigated and we learned that the total number of cans shipped from Richards on the date in question were delivered to the consignee at Fort Dodge and I notified our agent to this effect, requesting him to inform Mr. R. R. Churchill accordingly.

In both of these cases we carried out our contract and if there was any failure the consignee is the one responsible. Please note that the first item in this claim was not brought to our agent's attention until February 21st, two months after the shipment had been made; in fact, the second was not mentioned until the above date. We therefore think that under the circumstances the company should not assume any responsibility.

Had the consignee reported this shortage directly to the consignor and he brought it to our agent immediately, we could have made a more complete and definite investigation and ascertained just where the leakage happened. In any event I do not see wherein the company is liable for this loss.

The complainant was advised of the stand taken by the railway company and the case closed.

Des Moines, Iowa, December 1, 1903.

No. 2740—1903.

J. P. FREDERICKSON, Ruthven, }

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY. }

Undergrade farm crossing.

Complaint filed August 5, 1903.

The complainant stated that he had previously been supplied with an undergrade farm crossing; that the railway company in running the bridge had con-

cluded to replace it with a 48-inch pipe. He also stated that the proposed culvert would not be in the right place to properly drain the land. The case was taken up with the railway company, and on August 7th the Board received word from Mr. Frederickson to take no further action in the matter.

Des Moines, Iowa, December 1, 1903.

No. 2741—1903.

HELMER & GORTNER, Mechanicsville,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

Blocking private crossing.

Complaint filed August 14, 1903.

The complainants in this case wrote as follows:

We own a farm adjoining the Chicago & North-Western right of way at this town. The gate to the farm is about forty rods east from the depot and the only way to the gate is across the tracks.

The company is in the habit of leaving cars on the switch before the gate so it is impossible for us to get in or out.

We have notified them several times about this matter and they continue to leave cars there sometimes for two days.

If there is any way you can fix this matter for us we will be obliged to you.

The matter was taken up with the railway company and adjusted.

Des Moines, Iowa, December 1, 1903.

No. 2742—1903.

The E. H. MARTIN Telephone Com-
pany, Webster City,

v.

UNITED STATES EXPRESS COMPANY
and
ADAMS EXPRESS COMPANY.

Overcharge in interstate shipment.

Complaint filed August 18, 1903.

The complaint in his case was as follows:

Is there any reason for the following charges?

We had a box from New York by the United States Express and it came via Waterloo. The charges from New York to Waterloo (where there are two or more express companies) was \$1, and from Waterloo here, seventy miles, the charges were forty cents.

It is almost impossible to get a package small enough to come under the twenty-five cent rate as they have lifted the prices nearly 50 per cent in the last six months.

Will you kindly look into the matter and advise.

Mr. C. H. Crosby, vice president of the United States Express company answered the complaint in the following manner:

You addressed a letter to Mr. W. H. Quick, general superintendent of this company and a resident of your city, on August 18th, in which you enclosed a copy of a letter received from the E. H. Martin Telephone Company of Webster City, Iowa, referring to it as self explanatory. This letter was in due course referred to me, and I beg to answer your inquiry, that a charge of

forty cents was made from Waterloo, Iowa, to Webster City, Iowa, for the reason that such is the customary and published charge of the United States Express Company. The United States Express Company has no knowledge that it is an illegal charge; but if it can be shown to be an illegal charge the Express company will hasten to comply with the law.

The rate in question is based upon the express graduated card under a rate of ninety cents per one hundred pounds between Waterloo, Iowa, and the rate authorized by your honorable body.

We desire to answer the charge made by the E. H. Martin Telephone Company with the utmost courtesy and forbearance; but their statement that the United States Express Company has lifted the price nearly 50 per cent in the last six months is simply false; and if it may not be out of place to say so, we consider such gross and unfounded charges made to your honorable Commission as a serious calumny and damage to this company. No advance whatever has been made in the express tariff of this company from Waterloo, Iowa, to Webster City, Iowa, and this company has been very careful, so far as lay in its power, to comply with every statute of your State.

We presume you will not consider this complaint worthy of further consideration; but if it were possible for us to institute legal proceedings against a firm which makes such damaging and untruthful charges against the United States Express Company, we would be glad to do so; and if your honorable Board can point out any remedy that we have at law, we will be glad to avail ourselves of it.

A copy of the foregoing was sent Mr. E. H. Martin who replied that his complaint was that the United States Express company had no right to accept a package at New York that the could not deliver at Webster City when the Adams Express company that could deliver at Webster City had an office in New York. Further his complaint was that the Adams Express company had overcharged them and not the United States Express company. Upon this the Commissioners laid the entire matter before the officials of the Adams Express company and Mr. J. H. Bradley, general traffic manager, replied on October 9, 1903, as follows:

I have investigated the alleged overcharge on shipment from New York City consigned to Mr. E. H. Martin, Webster City, Iowa. His complaint is first, that the United States Express company should not have forwarded the shipment from New York City, and second, that our charge from Waterloo to Webster City was excessive.

Under an agreement between the Adams, American and United States Express companies, which has been in effect for twenty-five years, either company is permitted, at New York City or other points east of the Ohio and Pennsylvania line, to forward business destined to exclusive offices of either of the companies west of that line, waybilling same to convenient transfer point, the through charge to be same as would be made by the company having the through line. Under this agreement, the delivering company is entitled to its local charge from transfer point to destination.

In the case of the shipment referred to, the through charge by the American Express company's line would have been \$1.30. The charge made by the United States Express company in connection with our company from Waterloo was \$1.40, and the originating company would, of course, reduce its charge so that the through charge would not amount to more than \$1.30. Letter from our agent at Webster City says that such refund has been made. I understand that the transaction occurred during the absence of our regular agent and his assistant was not familiar with the rules governing such cases.

It will be noted by the above that refund was made to the telephone company and the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2743—1903.

DEWELL LUMBER COMPANY, Collins,	} <i>Site for coal house.</i>
v.	
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.	

Complaint filed August 22, 1903.

The complainants in this case stated that they were unable to obtain site for coal house, although there was abundance of room at that station. The complaint was at once taken up with the railway company and General Manager H. R. Williams stated that while there was no necessity for another coal house at that point, yet site would be granted the petitioners, and the case was therefore closed.

Des Moines, Iowa, December 1, 1903.

No. 2744—1903.

W. C. GAMBELL, Mayor, Sigourney,	} <i>Condition of overhead highway crossing.</i>
v.	
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.	

Complaint filed August 28, 1903.

Hon. W. C. Gambell, Mayor of Sigourney, in writing the Board with reference to this case, said:

We have within the corporation of Sigourney a large wagon bridge which was constructed by the Chicago, Rock Island & Pacific Railway company some twenty years ago. The said bridge was constructed as an overhead crossing, and it is supposed to be the duty of the railroad company to keep the same in good repair. However, the company neglects and refuses to rebuild or to keep it in good repair. The railroad company has been notified to repair it as it was considered dangerous to public travel. The company refused to repair the same, and gave this office to understand that they would repair it when they got ready. On the 26th instant our council employed a good, first-class mechanic to examine the same, and he reported that the bridge is in unsafe condition. Now, we would be pleased if you would come to Sigourney at your earliest convenience and make a personal examination of this bridge and take the matter up with the company at once. The chairman of the board of supervisors concurs in this request. We would also be pleased if you would wire when we may expect you.

The matter was taken up personally by the Commissioners, with the officials of the railway company, and were assured that it was the intention of the company to "overhaul this bridge and that the material therefor is now on the ground." Later, the condition of the bridge was rendered safe, and the case closed.

Des Moines, Iowa, December 1, 1903.

No. 2745—1903.

J. S. HARRIS, New Market,
v.
KEOKUK & WESTERN RAIL-
WAY COMPANY.

} *Farm crossing.*

Complaint filed September 8, 1903.

The complainant in this case wrote as follows:

I own a farm adjoining the town of New Market, Taylor county, Iowa, through which passes the Keokuk & Western Railroad. A ravine runs through the center of my farm and a railroad bridge about three hundred feet long spanned the ravine until two years ago, when the railroad company put in a flume and filled the ravine, leaving no adequate crossing for teams or stock. In filling the ravine the railroad company left a low, narrow passageway between the flume and the east end of the filling which is dangerous to stock, having already injured some of my stock while passing through, being impassable in a wet time and dangerous to stock in a dry time.

The complaint was at once laid before the railway company and on September 14th the Board received statement from Mr. A. C. Goodrich, manager of the railway company company, as follows.

I made an agreement with Mr. Harris for the cattle pass to be constructed just as it now stands and which was satisfactory to him at the time; but the location is not a good one and Mr. Harris has had, I find, some trouble, and I received a letter from him through our superintendent of bridges and buildings only a few days ago, written about the time he wrote the commissioners, asking us to remedy the matter by moving the cattle pass further east and I have told our bridge superintendent to do so as soon as he can consistently do the work and have told him to so notify Mr. Harris.

As the disposition made was satisfactory to the complainant the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2746—1903.

T. G. WICKERSHAM, Capron,
v.
CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} *Blocking street crossing.*

Complaint filed September 8, 1903.

The complainants stated that the employes of the railway company had been in the habit of blocking crossings between Melbourn and Luray. The attention of the company was called to this matter and cause for complaint was removed.

Des Moines, Iowa, December 1, 1903.

No. 2747 - 1903.

C. T. SACKRIDER, Maquoketa,	}	<i>Baggage facilities at Lainsville</i>
v.		
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.		

Complaint filed September 10, 1903.

The complainant in this case stated:

I wish to call your attention to the fact that Lainsville, a summer resort on the Mississippi situated between Sabula and Green Island, has no checking system for checking baggage. From May 1, 1903, to September 1, 1903, 1,000 passengers got on and off the trains, each having more or less baggage. When their vacation was over and they wished to return, their baggage was dumped upon the train and one could get their baggage checked at other points the best they could. The Dubuque division of the Chicago, Milwaukee & St. Paul gets the money for all this passenger traffic, why cannot the patrons of this place have the benefit of a baggage checking system also? The patrons of this resort will, I am sure, be very grateful if you will bring about such a result.

After considerable correspondence had been had Mr. H. R. Williams, general manager of the railway company, gave the Board the result of his investigations in the following manner.

This is really a country camp ground; there is no town there and little, if any, business to be transacted. There are some cottages, as stated by Mr. Sackrider, which are occupied during the summer months by people looking for an outing. The business has been handled at that point the same as it has at any other similar place where passengers get into our trains and where we have no employees, i. e., the train baggagemen does the checking and this is the only instance that our attention has been called to of any irregularity or inconvenience to the traveling public.

The business is all over for this season but if we find that we are unable to take care of the business next year in a satisfactory manner by having train baggagemen handle it perhaps we can make an arrangement with the man at that point who runs a little store to check baggage for these people, but it is not usual for people to expect city facilities when they go out in the woods for an outing.

As this disposition of the matter seemed satisfactory to the complainant the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2748—1903.

K. J. JACOBSON, Pickering,	}	<i>Overhead farm crossing.</i>
v.		
IOWA CENTRAL RAILWAY COMPANY.		

Complaint filed September 10, 1903.

This was a request for an overhead crossing on account of peculiar conditions existing on the farm of the complainant. After some correspondence had been had the Commissioners were advised by L. F. Day, vice-president of the Iowa Central Railway company, that "as a result of negotiations extending over a considerable period a satisfactory arrangement was arrived at and a crossing constructed for Mr. Jacobson's accommodation."

Des Moines, Iowa, December 1, 1903.

No. 2749—1903.

A. S. DALE, Scarville,	}	<i>Drainage.</i>
v.		
CHICAGO & NORTH-WESTERN RAILWAY COMPANY.		

Complaint filed September 11, 1903.

The complainant in this case stated that the company had not provided for proper drainage where the line crossed his farm. The company advised the Commissioners later that since Mr. Dale had made his complaint the ditch in question had been opened and was now more than amply sufficient to receive all water coming from the land of Mr. Dale. No further complaints were made by Mr. Dale with reference to drainage.

Des Moines, Iowa, December 1, 1903.

No. 2750—1903.

W. J. STECKEL, Bloomfield,	}	<i>Car service at Paris station.</i>
v.		
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.		

Complaint filed September 14, 1903.

The complainant in this case says:

We have a considerable amount of cord wood and coal props at Paris station, on the Rock Island, in this county, and on land adjoining same. We have a large amount of stuff in the timber and other being cut. Dealers to whom we ship the stuff are very anxious for it, especially coal miners who want the props for their work, and if we are unable to fill orders promptly now, it will throw the material on our hands to be carried over another season, and possibly specifications we are now cutting on, would not answer in the future. The Rock Island, some time ago, extended and remodeled their passing track and built a loading track at Paris station and it is practically impossible now, to load any material, as matters stand, unless the company will allow it to be done on the passing track until they get the so-called stock track completed and graded up so that wagons can properly reach cars on it. It seems almost impossible to get cars, but last week there were two put in on the stock track, and after a good deal of negotiation, our foreman was informed, two or three days ago, that he could load them if he could do it on the stock track, which we could not do.

The matter was taken up with the railway company at once and the complaint was adjusted.

Des Moines, Iowa, December 1, 1903.

No. 2751—1903.

MASON CITY BRICK AND TILE COM-
PANY, Mason City,

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY.

*Application of Iowa rates to shipments
beginning and ending in Iowa though
passing outside the state in transit.*

Complaint filed September 14, 1903.

The complaint in this case was virtually as follows:

To protect our customers and ourselves, we have, under protest in every case, prepaid freight on cars shipped out since August 23d, the date on which we received notice from the Chicago & North-Western Railway that it would not apply Iowa Distance Tariff on car load shipments to points in Iowa via Blue Earth and Fox Lake, or, as they say, "moving through Minnesota to Iowa points." To show you the extortion practiced and the unreasonable charges collected, I quote you the following from receipted prepaid freight bill in our hands:

Date.	Car num- ber.	To—	Iowa rate.	Weight.	Charged.	Paid.	Sho:ld be.	Over- charge.	Freight at interstate rate.
August 25	49880	Lone Rock	4.80	80,000	8 c	\$ 24.00	\$ 14.40	\$ 9.60	.....
September 8	18776	Burt	4.72	80,000	8 c	24.00	14.16	9.84	.....
September 4	15050	Lone Rock	4.80	80,000	9	27.00	14.40	12.60	.....
September 5	52583	Bancroft	4.56	80,100	7	21.07	18.78	2.29	.....
September 5	43888	Fenton	4.96	80,000	9	27.00	14.88	12.12	.....
September 10	17682	Burt	4.72	80,000	10.1	30.80	14.16	16.64	\$ 24.00
September 10	46016	Bancroft	4.56	88,000	10.4	34.83	15.05	19.78	25.00
September 10	42530	Ledyard	4.48	88,000	10.7	38.62	15.13	23.49	25.20
September 12	46838	Bancroft	4.56	82,600	10.4	38.80	14.88	19.04	22.80
September 15	53925	Lone Rock	4.8	81,100	10.7	88.28	14.98	18.55	24.88
September 15	91153	Burt	4.72	50,000	10.1	80.80	14.16	16.14	24.00
Total						\$923.69	\$160.86	\$162.88	\$ 148.88

Since September 10th the Iowa Distance Tariff has been applied and collected, figuring the distance via Belle Plaine, Jewell Junction to Burt, Iowa, 264 miles, rate 10.10c; distance via Blue Earth, 92 miles, rate, Iowa Distance Tariff, 4.72. To Ledyard, Iowa, 280 miles, 10.7c; via Blue Earth, 76 miles, rate should be 4.48 Iowa Distance Tariff.

Please note that the excess collected over the Iowa Distance Tariff is \$162.88, a little more than 100 per cent, and that since September 10th the excess over interstate tariff on six cars is \$56.74.

If the object of the Chicago & North-Western is to shut us out and reserve the territory for some favored employe of that company owning an interest in some competing manufactory, then that object will be attained. Our shipments out are more than twenty-four hundred cars per year and we cannot continue to pay \$14.80 per car overcharge, as these cars average, and continue our plant in operation.

The matter was taken up with the railway company which company filed the following answer.

It is a sufficient answer to the complaint of the said Mason City Brick & Tile Company, which is directed against the ruling of the Traffic Department of this company that shipments originating in Iowa and finally terminating in Iowa form interstate commerce and that the Iowa Distance Traffic on such shipments does not apply, that the Supreme Court of the United States has in the case of *Hanley et al., Members of the Railroad Commission of Arkansas, v. Kansas City Southern Railway company*, decided at the October term, A. D. 1902, which is reported in volume 28 of the Supreme Court Reporter, page 214, overruled the decision of the Supreme Court of Iowa in the case of *Campbell et al., Railroad Commissioners, v. Chicago, Milwaukee & St. Paul Railway company*, reported in the 86th Iowa, page 587, and subsequently reported in the 90th Iowa,

page 764, which is cited by the complainant in this proceeding, and has finally decided that shipments originating and terminating in a State but which are transported from the place of origin to the place of destination over a line of railroad running outside of the State, form interstate commerce and the State Railroad Commission has no jurisdiction or power to fix rates for such shipments.

The recent action of the Chicago & North-Western Railway company, which is referred to in the complaint of the Mason City Brick & Tile company, as to shipments from Mason City, Iowa, moving through Minnesota to Iowa points, refusing to apply the Iowa Distance Tariff on such shipments, was taken by it to conform with this opinion of the United States Supreme Court and the decision therein announced.

In view, therefore, of the final determination of this question by the United States Supreme Court, it is respectfully submitted that this honorable commission should decline to make the order requested by the petition herein.

Inasmuch as the decision referred to by the railway company superseded and reversed the decisions of the United States supreme court and the Iowa supreme court upon which the Commissioners had formerly relied, the Board could do nothing but dismiss the complaint. The decision of the United States supreme court referred to in answer of the railroad company is printed in another part of this report.

Des Moines, Iowa, December 1, 1903.

No. 2752—1903.

HENRY DAMMEIER, Newton,	} <i>Drainage.</i>
v.	
NEWTON & NORTHWESTERN RAILWAY COMPANY.	

Complaint filed September 22, 1903.

The complainant stated that a ditch made by the railway company was not deep enough and asked that the company be required to cut the same deeper in order to properly drain the land. The company was notified of the complaint and the Commissioners understand that the same was adjusted.

Des Moines, Iowa, December 1, 1903.

No. 2753—1903.

FRED RUMOHE, Inwood,	} <i>Failure to furnish cars.</i>
v.	
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.	

Complaint filed October 3, 1903.

The complainant in this case stated that he was unable to get cars for shipment of barley although he had been trying to do so for two or three weeks. Complaint was taken up with the railway company and adjusted.

Des Moines, Iowa, December 1, 1903.

No. 2754—1903.

JOHN LEEHEY ET AL, Fairbank,
v.
CHICAGO GREAT WESTERN RAILWAY
COMPANY.

} *Drainage.*

Complaint filed October 3, 1903.

This was a complaint made by several parties at Fairbank, claiming because of a certain ditch filling with water that was not properly drained through the railway company's ground said water overflowed their land. The matter was taken up with the railway company and adjusted.

Des Moines, Iowa, December 1, 1903.

No. 2755—1903.

JOHN PALMER, Knowlton,
v.
CHICAGO GREAT WESTERN RAIL-
WAY COMPANY.

} *Private crossing.*

Complaint filed October 7, 1903.

The complaint in this case was of insufficient drainage at private crossing on account of culvert being filled up, etc. Upon presentation to the railroad company, General Manager Stickney stated "We will put in 26 feet of 12-inch drain pipe at this crossing which will fix it all right."

Des Moines, Iowa, December 1, 1903.

No. 2756—1903.

A. C. LEIGH, Eagleville, Mo.
v.
CHICAGO, BURLINGTON & QUINCY
RAILROAD COMPANY.

} *Overcharge.*

Complaint filed October 7, 1903.

The complainant in this case stated that he had paid freight twice on the same goods. The matter was investigated and the amount of overcharge, 50 cents, was refunded.

Des Moines, Iowa, December 1, 1903.

2757—1903.

WILL C. WHITING ET AL,

v.

CHICAGO & NORTH-WESTERN
RAILWAY COMPANY.} *Train service on the Wall Lake & Mondamin
branch.*

Complaint filed October 12, 1903.

On October 12, 1903, the Commissioners received a communication from Hon. Will C. Whiting, of Whiting, Iowa, stating that the Chicago & North-Western Railway company had taken off passenger trains No. 55 and No. 56 running from Wall Lake to Mondamin, leaving but one accommodation train each way daily. Subsequent to Mr. Whiting's letter petitions were received by the Board from Soldier, Schleswig, Kiron and Moorhead. These petitions were practically of the same nature and were substantially as follows:

We, the undersigned, do hereby respectfully petition you to have the Chicago & North-Western railway company re-establish the passenger service they recently took off this division between Wall Lake, Iowa, and Mondamin, Iowa (being the Wall Lake, Denison and Mondamin line).

The passenger service we recently had, is shown on the time table hereto attached, which service was considered fairly good.

The service we now have consists of one accommodation train, said time schedule is as follows: Going west, leaves Wall Lake at 8.00 A. M., Kiron 9.25 A. M., arrives at Mondamin 1.30 P. M. Going east, leaves Mondamin at 2.20 P. M., Kiron 6.40 P. M., arrives at Wall Lake 8.00 P. M.

We herewith present to you our reasons for the re-establishment of said passenger service.

First—We do not consider that a freight accommodation train is fit transportation for passengers, owing to long stops at each station, where grain, hogs, cattle and other freight is loaded and unloaded, making it very annoying to passengers and a long time for passengers to get to their destination.

Second—We consider our present mail service very inadequate, owing to the time of day it arrives and we can safely say that the train has been late at least one third of the time since this train service has been in operation.

Third—Besides the above-mentioned inconvenience caused by the taking off of the passenger service, it would have a tendency to stop the growth of the town, and depreciate the value of our property.

Our little town has been in a very prosperous condition since the establishment of the railroad. We have expended our time and money in building up and beautifying our little town. We have succeeded in making it a very pleasant place to live and a good business center. The country surrounding our town is very productive and very thickly settled.

Our reason for petitioning you is that we hope you will take this matter up with the railroad company and thereby we may be able to get back our passenger service.

Please give this your kind consideration.

The Commissioners at once took the matter up with the railway company, and after a personal conference with the officials of the company the train was restored, Mr. W. A. Gardner, general manager of the Chicago & North-Western Railway company, writing the Board as follows:

Have yours of the 11th inst., with petition from Moorhead, relative to train service on our Mondamin line. We have received similar petitions from other stations on that line, as you know, and we are always impressed by the interest taken in this matter by Representative Whiting. It is, of course, as much to our interest to develop that territory as it is to anyone, but as I explained to you before, we rather felt that we had done our share without meeting with very much co-operation.

There seems to be such a healthy sentiment developed now that we are inclined to recognize it, and I have accordingly directed Mr. Aishton, assistant general manager, to go there next week, and he will also try to arrange for a meeting with Mr. Whiting, so that I believe that the subject will be disposed of in a manner that will be mutually satisfactory.

In this connection I desire to express my thanks to the Commission for the forbearance they have exercised under the numerous complaints which have been filed in this particular transaction, but we have always found them to be patient and just.

Des Moines, December 1, 1903.

No. 2758—1903.

S. H. DUNCAN, Columbus Junction,	}	<i>Condition of culvert.</i>
v.		
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.		

Complaint filed October 15, 1903.

This was a complaint that mud had collected in stock pass or culvert, making it unsafe for cattle to attempt going through. The railway company remedied the trouble.

Des Moines, Iowa, December 1, 1903.

No. 2759—1903.

L. H. GONSETTO, East Peru,	}	<i>Private crossing.</i>
v.		
CHICAGO GREAT WESTERN RAILWAY COMPANY.		

Complaint filed October 15, 1903.

The complainant stated that the railway company had filled in a railroad bridge on their line running through his farm, shutting off all means of crossing from one field to another. Complaint was taken up with the railway company and crossing was provided for.

Des Moines, Iowa, December 1, 1903.

No. 2760—1903.

PIONEER IMPLEMENT COMPANY, Council Bluffs,	}	<i>Discrimination in freight rates.</i>
v.		
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.		

Complaint filed October 15, 1903.

This was more in the nature of an inquiry whether the railway company having the longer line between the competitive points might meet the short line rate without reducing their rates to intermediate points. The Commissioners advised the complainants of the provisions of section 2126 of the Code, and the attention of the company was called to the cases cited by the Pioneer Implement Company, which affected their line. As nothing further was heard from the complainants the case was closed.

Des Moines, Iowa, December 1, 1903.

No. 2761—1903.

CITIZENS OF RALSTON

v.

CHICAGO & NORTH-WESTERN RAILWAY
COMPANY,

} *Train service.*

Petition filed October 20, 1903.

The petition in this case was as follows.

We, the undersigned citizens of Ralston, Iowa, and vicinity feel that we are laboring under a very unjust discrimination, in that the Chicago & North-Western Railroad does not stop its local trains, No. 4 going east and No. 3 going west, at Ralston, not only being a great inconvenience to us in a social way, but a great disadvantage in a business way. We pray that your honorable body will investigate this matter and use your influence and authority to correct this unjust discrimination.

The Commissioners took this matter up with the railway company at once, and Mr. R. H. Aishton, assistant general manager of the railway company, wrote as follows:

Ralston is situated in a very unfavorable point for the stoppage of trains, being located between two of our principal grades on the Iowa division, and both trains, No. 3 and No. 4, which they request stopped there, are through trains, make very fast time, and it will be a very difficult matter for us to stop No. 4, but I will arrange on our next change in time for train No. 3, going west, to stop at Ralston on signal for passengers. I think an examination of our time card will disclose the fact that the east-bound service at Ralston is very reasonable at the present time.

Upon the complainant being advised of this proposed proposition in the matter, Mr. Geo. W. Wood, Jr., wrote the Board that adjustment was reasonably satisfactory to the people,

Des Moines, Iowa, December 1, 1903.

No 2762—1903.

H. G. KING, Mount Union,

v.

CHICAGO, BURLINGTON & QUINCY
RAILWAY COMPANY.

} *Grain rates, interstate.*

Complaint filed October 20, 1903.

The complainant in this case stated there was an inequality of grain rates from Mount Union to St. Louis as compared with rates from other Iowa points to St. Louis. Mr. King was advised that the Board could exercise no jurisdiction over interstate rates, but would recommend to the company that all rates be equalized. This was done and no further complaints were made.

Des Moines, Iowa, December 1, 1903.

No. 2763—1903.

CITIZENS OF TEMPLETON

v.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.

} *Train service.*

Complaint filed October 22, 1903.

The complainant in this case stated that the people of that town desired the respondent railway company to stop train No. 6 at that point when passengers desired to take the train or leave it. The needs of the community were quite fully set out by Mr. F. M. Wilson and after the board had corresponded with the railway company, the company issued instructions making Templeton a flag station for No. 6. Mr. Wilson informed the Commissioners that this was reasonably satisfactory to the town.

Des Moines, Iowa, December 1, 1903.

No. 2764—1903.

A. F. HAUGH, Newton,

v.

NEWTON & NORTHWESTERN RAILROAD
COMPANY.

} *Fencing.*

Complaint filed October 30, 1903.

The complainant in this case stated that the railway company had failed to fence their right of way through his farm. It transpired that the company had not yet had time to build the fence, and the statute gave them six months in which to do so.

Des Moines, Iowa, December 1, 1903.

No. 2765—1903.

EDWIN S. TABER, Newton,

v.

NEWTON & NORTHWESTERN RAILROAD
COMPANY.

} *Fencing.*

Complaint filed November 2, 1903.

The complainant stated that the railway company had failed to fence their right of way through his farm, and he desired to use his pasture for stock. Mr. Hamilton Browne, president of the railway company, stated that the contract for the fencing had been let, and that the company would soon reach the farm of the complainant.

Des Moines, Iowa, December 1, 1903.

No. 2766—1903.

J. N. HORNADAY, Unionville,	}	<i>Blocked street crossing.</i>
v.		
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.		

Complaint filed November 9, 1903.

The complainant in this case stated that he had been delayed thirty minutes by train standing across a public highway at Unionville. In response to this the company issued instructions to prevent further cause for complaint.

Des Moines, Iowa, December 1, 1903.

Digest of Decisions of Supreme Court

DIGEST OF DECISIONS

OF SUPREME COURT REFERRING TO MATTERS AFFECTING RAILROADS.

MASTER AND SERVANT—RAILROADS—INJURIES—NEGLIGENCE—APPEAL.

Plaintiff, a section hand, wearing a cap pulled down over his ears, was driving a rail spike, and a freight train causing considerable noise was passing him on a track parallel to that on which he was at work, when a train approached him from the direction to which his back was turned. When within 200 feet of him, the whistle was blown to warn him, but no steps were taken to check the speed of the train, and when within fifty feet of him the fireman called to him, without success. It was then impracticable to give further warning or stop the train, and plaintiff was run over. *Held*, in an action for the injuries, that the defendant was negligent in not having taken proper steps to stop the train in case plaintiff did not hear the warnings —*Kelley v. Chicago, Burlington & Quincy Railroad Company*, 92 N. W. Rep., 45.

DEEDS—RESERVATION—PAROL EVIDENCE—CONDEMNATION—DAMAGES.

Parol evidence was not admissible to show that a deed by a railroad company was not intended to convey an embankment and right of way on the land, there being no ambiguity in the deed.

An embankment, ties, and rails placed by a railroad on land belonging to it are part thereof, and pass to its grantee.

Various parties claimed title to portions of a tract of land, and an agreement for division and settlement was made, whereby a railroad was to deed a portion of the land to another party. Subsequently the road laid tracks and an embankment on such portion, and thereafter made the deed, but it contained no reservation or exception. The deed referred to the agreement as its consideration, but it was not mentioned in the granting clause. *Held*, that the agreement could not be looked to to show that the embankment was not to be conveyed.

On condemnation by a railroad of land occupied by it, damages are to be awarded as of the time of the entry by the railroad. *Van Husan et al. v. Omaha Bridge and Terminal Railway company*, 92 N. W. Rep., 47.

MASTER AND SERVANT—INJURIES—CONTRIBUTORY NEGLIGENCE—EVIDENCE.

An engine was pushing a train of flat cars, and a servant was sitting on the front end of the flat car most remote from the engine, when the train was stopped without warning, and the jerk occasioned by the taking up of the "slack" threw the servant from the car, killing him. *Held*, that the servant was guilty of contributory negligence precluding a recovery. *Haynes v. Fort Dodge & O. R. Co.*, 92 N. W. Rep., 57.

INTOXICATING LIQUORS—IMPORTATION FOR SALE—EXPRESS COMPANY—C. O. D. SALE.

Liquor shipped into the State C. O. D., and held by the express company for delivery on payment, the company not knowing the character of the goods, is the property of the consignors, to be sold in the State, and contraband under the liquor law. *State v. American Express Company et al*, 92 N. W. Rep., 66.

LIQUOR NUISANCES—EXPRESS COMPANIES—C. O. D. SHIPMENTS.

A building in which is the office of an express company, which there has packages of liquor shipped C. O. D., and transported by it for delivery to the consignees, it knowing what it is handling, is within Code, section 2884, declaring that any building where intoxicating liquors are kept with intent to sell shall be abated. *Latta v. United States Express Company, et al.*, 92 N. W. Rep., 68.

HIGHWAYS—DEDICATION—STREET CAR TRACKS—MUNICIPAL CONTROL—REASONABLE EXERCISE—PRIOR ORDINANCES—VIOLATION OF CONTRACT—COLORABLE PERFORMANCE—STATUTORY ENACTMENT—FRANCHISE—EFFECT OF PURCHASE.

In 1874 property owners along a 66-foot road dedicated additional land so as to make it 120 feet in width, and it was afterwards so generally regarded. In 1879 a corporation obtained from the abutting property owners consent that a "street" railway might be built "on and upon said boulevard," and the railway was built along one side of the enlarged street. As a defense to an action by the county to enjoin the company from such use of the road, the company successfully relied on a statute authorizing the construction of such railway on "highways over 100 feet in width. The county also refused to accept the dedication of the property owners. *Held*, that the company's right of way was not derived by grant from the property owners as over private property, since dedication and acceptance of the additional strip by the public was inferable from such circumstances, regardless of the absence of a formal acceptance by the county.

An ordinance was passed authorizing the street railway company to lay its tracks on a certain grade and in a certain manner. Six years later, when the repeal of the ordinance was being discussed, the company made its first move under the ordinance. *Held*, that such action was colorable only, and would not deprive the city of its right of appeal.

An ordinance ordered a street railway company to move its tracks from the side of the street to a rock-ballasted curbed strip twenty feet wide in the middle of the street, elevated several inches above the 25-foot driveways on either side. Six years later the city passed a repealing ordinance again ordering the removal to the middle, but also ordering the paving and lowering of the tracks to the grade. *Held*, that the second ordinance was not invalid as a violation of a contract or vested rights, since a city can not be divested by ordinance or contract of its own legislative power to make changes in its streets in the exercise of a reasonable discretion.

The burden is not cast upon a city to show that its exercise of legislative power is reasonable.

Under the authority of a statute providing that street railway companies might extend their lines into the county over highways 100 feet or more in width, a company constructed its line out upon such a highway. The highway afterwards became a city street. *Held*, that the use of the road, as granted by the statute, was subject to the governmental control of the highway, and that hence the company could be compelled by ordinance of the city to move its tracks, the same as any other street railway.

A motor line operating a street railway on a certain street purchased the franchise of an electric street railway company calling for an electric line along the same street, and also providing regulations for the construction and maintenance of the tracks. The motor line changed its power to electricity, but continued to occupy the same tracks. *Held*, that the regulations of the charter applied to the old motor tracks.

An ordinance ordered the removal of street car tracks from the side of a street to a strip in the middle twenty feet wide to be curbed and rock-ballasted, and elevated several inches above the adjoining 25-foot driveways. Afterwards a repealing ordinance was passed ordering the tracks to be removed to the middle of the street, but to be constructed at grade, and the ground so occupied to be paved in accordance with the rest of the street. The company was operating under a charter requiring that the car tracks be paved and constructed at grade so as to afford no unnecessary obstructions to travel. *Held*, that both on general principles and under the charter the repealing ordinance constituted a reasonable exercise of the city's legislative control of the streets. Code, sections 758, 767. *Snouffer v. Cedar Rapids & Marion City Railway Company. Cedar Rapids & Marion City Railway Company v. City of Cedar Rapids et al.* 92 N. W. Rep., 79.

UNITED STATES MAIL—LIABILITY OF RAILROAD COMPANY—BAILEE—MASTER AND SERVANT—PRIVITY OF CONTRACT—COMMON CARRIER—AGENT OF GOVERNMENT—DUTY TO INDIVIDUAL—NEGLIGENCE OF SERVANTS—RESPONDEAT SUPERIOR.

Under Revised Statutes United States, section 4001, all land grant railroads are compelled to carry the mail at prices to be fixed by congress. Sections 8964 and 8965 provide that all railroads

in operation shall be post roads, and that the postmaster general shall provide for the carrying of the mails on all roads established by law. Section 4002, and 1 Supp. Rev. St. U. S., pp. 245, 250, authorize the postmaster general to readjust the compensation for railway mail routes, and to decide on the manner in which the mails shall be conveyed. *Held*, that since the whole matter is relegated to the postmaster general, as the representative of the government, the duty of any railroad company in the carrying of mails is to the government, whether it be considered as created by a statute, or arising under contract.

A railroad company, since it has no control over the mail matter transported by it, but merely has charge of the car in which the mails are carried, is not a bailee of such matter, so as to render it liable to the addressee thereof for a loss caused by the negligence of its servants.

Since neither the sender nor addressee of mail carried over a railroad has any control over the company in the handling mail matter, the relation of master and servant does not exist, so as to render the company liable to the addressee for a loss caused by the negligence of its servants.

The interest which the addressee of mail matter has in the performance by a railroad company of its agreement with the government for the carrying of mails is too indirect to make him a party to the contract, so as to have a right to action thereon.

A railroad carrying mail is neither a common nor a private carrier, but, at most, a public agent discharging public duties.

Even if the duty of a railroad company in the carrying of the mail be considered as ministerial, the company is not liable to the addressee of mail destroyed in an accident, since no liability exists to an individual for a breach of official duty owing solely to the public, though the individual have a mediate interest therein.

The responsibility of a railroad company to an individual for a failure in the performance of its duty in carrying the mail, if it exist at all, can only be based upon a neglect of the corporation itself, since the rule of respondeat superior does not apply to a failure in the performance of an official duty by a duly authorized agent.

The negligence of the servants of a railroad company in the operation of a train and the care of a switch is not the negligence of the company itself, so far as concerns the performance of its duty in regard to carrying the mails; and the company is not liable to the addressee of mail matter carried over its line, caused by the negligence of such servants. *Boston Insurance Company v. Chicago, Rock Island & Pacific Railway Company*, 92 N. W. Rep., 88.

RAILROADS—DEATH OF SERVANT—NEGLIGENCE.

In an action for the death of a fireman who was struck by another engine while stepping back from work at his own, evidence examined, and held that there was no negligence on the part of defendant. *Brown v. Chicago, Rock Island and Pacific Railway Company*, 92 N. W. Rep., 602.

INJURY TO BRAKEMAN—ASSUMPTION OF RISK—CONTRIBUTORY NEGLIGENCE—MISCONDUCT OF JUROR—STATING REASONS FOR RULING.

Merely because a brakeman, struck, while on the ladder of a box car, by a post set four inches too near the track, had passed it once before, at the distance of ten feet, on the foot-board of an engine, when it was very dark, and he was looking for obstructions on the track, does not, as a matter of law, show that he assumed the risk, or was guilty of contributory negligence. *Gorham v. Sioux City Stock Yards Company* 92 N. W. Rep., 698.

RAILROADS—DEATH BY WRONGFUL ACT—ENGINEER—GOING BETWEEN STANDING CARS—CONTRIBUTORY NEGLIGENCE—EVIDENCE—SUFFICIENCY.

A freight train operated by two engines, one at each end, stopped near a station, and the conductor, in the presence of the engineer of the front engine, gave directions to a brakeman as to some switching by the rear engine to set in some cars on a switch track. While this was being done, the engineer of the front engine went between some cars standing on a track on the other side of the main track, which were moved suddenly by the switching crew, without knowledge that the engineer was between the cars, and he was killed. There was evidence that deceased went between the cars for the purpose of urinating, and that it was customary for employes to

go between standing cars for that purpose. *Held*, that conceding that the cars were moved with unnecessary violence, the switching crew was not guilty of negligence.

Deceased engineer was guilty of contributory negligence precluding recovery by his administrator from a railroad company. *Dillon v. Iowa Central Railway Company*, 92 N. W. Rep., 855.

CARRIERS—INJURY TO PASSENGER—NEGLIGENCE—EVIDENCE—QUESTIONS FOR JURY—INSTRUCTION.

Where evidence in an action for injury to a passenger from collision tended to show that the force of the collision threw the passengers forward at the front end of the car, testimony of a passenger that, as he got up, he "noticed the boys,—the blood running from their heads,"—is admissible, as helping to indicate the violence of the impact producing plaintiff's injury.

Whether the prima facie case of negligence made out by injury to a passenger by a train breaking in two parts, and the parts afterwards colliding, is overcome, is a question for the jury: there being testimony tending to show that the separation was occasioned by a broken pin, and the pin not being produced, and no one undertaking to testify to its condition; the switchmen who made up the train, and the brakeman who first discovered its separation, not being witnesses, though there was testimony of inspection on the trip by employees passing along the train with a torch or lantern.

A charge that common carriers of persons are required to do all that human care, vigilance, and foresight can reasonably do, in view of the character and mode of conveyance adopted, to prevent accidents to passengers, sufficiently and clearly covers the thought which would be expressed were the words "and consistent with the practical prosecution of their business" inserted after the word "adopted." *Larkin v. Chicago Great Western Railway company*, 92 N. W. Rep., 891.

SERVANT—INJURIES—SAFE APPLIANCE—ENGINE COUPLER—ASSUMPTION OF RISK—PRACTICABILITY—USE BY OTHER ROADS.

Code, sections 2079, 2080, provide that railway companies shall not under certain conditions, put in use any "car" not equipped with automatic couplers. Section 2081 provides against the use of any locomotive without a certain kind of brake, and section 2082 requires that every train shall have enough cars equipped with power brake to render the train controllable thereby. Section 2083 provides that an employee, by remaining in the employ of a company violating the preceding sections shall not thereby waive his rights to recover damages. Section 5 of the act as originally passed (acts Twenty-third General Assembly, chapter 18) required railroads to make a report of the number of engines and cars, and what number was equipped with power brakes and what number of "cars" with safety couplers. *Held* that, considering the act as a whole, it did not require engines to be equipped with automatic couplers, and, where plaintiff was injured by the negligence of the company in using an old-style coupler on an engine, section 2083 would not relieve him from the doctrine of assumption of risk.

While it is not negligence per se to fail to equip engines with the latest devices in coupling, the jury may consider, in determining such question, the practicability of the later devices, and their effect on the safety of employees.

It is not competent, in order to show negligence of a railway in using old-style couplers on its engines, to show that later appliances are in general use on other roads, without also showing the practicability and increased safety of later devices. *Bryce v. Burlington, Cedar Rapids & Northern Railway company*, 93 N. W. Rep., 275.

CARRIER AND PASSENGER—EXISTENCE OF RELATION—EXCURSION TRAIN—EVIDENCE.

Where plaintiff went on a special excursion train in good faith, believing that the conductor knew he was not a member of the excursion but had a right to accept him as a passenger, and that the conductor did so accept him, the relation of carrier and passenger was established.

On the issue whether plaintiff was a passenger, he could testify with reference to his belief as to his right to ride on the train. *Fitzgibbon v. Chicago & North-Western Railway company*, 93 N. W. Rep., 276.

STREET RAILWAYS—INJURIES—CONTRIBUTORY NEGLIGENCE—DUTY TO LOOK AND LISTEN—ORDINARY CARE—RINGING OF GONG—PRESUMPTION—SPEED OF CAR—DAMAGES—FUTURE LOSS—PLEADINGS—INSTRUCTIONS—CREDIBILITY OF WITNESSES—HARMLESS ERROR.

Ordinary care to discover an approaching street car by looking or listening is all that is required of a driver.

Where the only issues to be submitted to a jury were as to the negligence of a street car company in running its car at an excessive speed, and in failing to sound its gong, and as to the contributory negligence of plaintiff, an instruction relating to the right of the motorman to assume that plaintiff would get out of the way was properly refused.

In an action by a driver for injuries sustained in a collision with a street car, a requested instruction that plaintiff could not recover if the accident occurred as the result of his failure to exercise ordinary care in driving on the track was covered by instructions that the driver was bound to take reasonable precaution to avoid collision with the car, and that a failure to exercise reasonable care, resulting in the accident, would defeat his recovery.

Where witnesses who deny the ringing of a street car gong were in as good position to hear as those who affirm it, no presumption arises in favor of the ringing of the gong.

In an action for injuries sustained in a collision with a street car, caused by its alleged excessive speed, the rate of speed, in the absence of municipal regulations, was for the jury to consider in connection with surrounding circumstances, in order to determine whether it was negligent, and an instruction which, as a matter of law, eliminated the question of speed, was properly refused, unless it was so great as to imply a disregard for the safety of those approaching the track in an ordinarily careful manner.

In an action by a driver for injuries sustained in a collision with a street car, an instruction that if the jury find "that by reason" of running the car at an unreasonable rate of speed it collided with plaintiff's vehicle, so as to injure him, then, etc., sufficiently instructs that the rate of speed must have been the proximate cause of the injury.

Future pain and suffering and loss of time constitute a proper element of damage for injuries received in a street car accident.

In an action by a driver for injuries received in a collision with a street car, an instruction authorizing damages in such sum as will reasonably compensate him for the pain, loss of time, etc., sustained by reason of the accident, is not erroneous for failing to specify that the jury's findings on such matters must be based on the evidence.

One driving at a slow trot on a busy city street, as he approached a cross street on which ran a street car line, listened for the car, but heard nothing. It was raining, and other rapidly driven vehicles were close beside him. As he reached a point at the corner where the buildings permitted him to look up the cross street fifty or sixty feet, he did so, and seeing no car, looked down the street for cars from that direction. On turning again to look up the street, just as the horse got on the track, he saw a car only about ten feet away, and tried to whip up his horse so as to escape, but was injured. *Held*, that the facts negated contributory negligence. *Stanley v. Cedar Rapids & Marion City Railway company*, 93 N. W. Rep. 489.

CARRIERS—TICKETS—REDEMPTION—STATUTES—CONSTRUCTION—PENALTY—RIGHT OF ACTION.

Acts of the Twenty-eighth General Assembly, chapter 71, section 1, requires common carriers to redeem tickets, and provides that the time for redemption shall not be less than ten days from the day of the sale; and section 2 declares that no such carrier shall sell to any person at the maximum rate any ticket bearing a condition as to the time of use or as to transferability, without first providing for the redemption of such ticket as directed in the preceding section, and also having notice of such provision and privilege of redemption conspicuously posted at each place where sales of tickets are made. *Held*, that where a common carrier subject to the act did not limit the time for redemption of tickets by posting notice, etc., as authorized, to a time not less than ten days from the day of sale, at the place of purchase, a demand for redemption of limited tickets was timely if made within the period of the general statute of limitations.

Where, in an action to recover a penalty for a carrier's refusal to redeem tickets, plaintiff was entitled in any event to the price paid for the tickets, error in sustaining a demurrer to three other counts was not without prejudice, where no recovery was allowed on the other counts of the petition.

Where a carrier's agent knew that plaintiff was at the ticket office, with certain tickets in his possession, for the purpose of asking that they be redeemed, as required by acts Twenty-eighth General Assembly, chapter 71, section 1, and the agent declined to redeem them, a formal tender of the tickets was not required.

Under acts Twenty-eighth General Assembly, chapter 71, session 3, providing that any common carrier who shall refuse or neglect to redeem tickets, as by the previous sections provided, within ten days of date of demand, shall forfeit and pay to the owner the purchase price and the further sum of \$100, the holder of tickets, which he has presented for redemption, which was refused, is not required to return to the carrier's office ten days after demand, and demand the price, in order to put the carrier in default.

Acts Twenty-eighth General Assembly, chapter 71, section 1, provides that it shall be the duty of common carriers to provide for redemption of the whole or any integral part of any passenger ticket that such carrier may have sold as the purchaser or owner has not used for passage or received transportation, for which such ticket should have been surrendered; and section 3 declares that any railroad company, who, "as common carrier," shall sell or issue tickets, and shall refuse or neglect to redeem the same, shall incur a forfeiture prescribed. *Held*, that such statute was for the benefit of only such persons as purchased tickets for transportation, and hence a person who purchased tickets for the purpose only of having them redeemed, or, on the company's failure, of recovering the penalty prescribed, was not entitled to recover such penalty. *Jolly v. Chicago, Milwaukee & St. Paul Railway Company*, 93 N. W. Rep., 555.

INTOXICATING LIQUORS—IMPORTATION—EXPRESS COMPANY—C. O. D. SALE—NUISANCE.

Where an express company stored C. O. D. packages of intoxicating liquor in the depot and warehouse of the railroad company over which it was transported, to be delivered to the consignee on payment of the price, it was liable for the maintenance of a liquor nuisance. *Dosh v. United States Express Company, et al.*, 793 N. W. Rep., 571.

RAILROADS—FIRE—NEGLIGENCE—QUESTION FOR JURY—INJURY SUSTAINED IN PUTTING FIRE OUT—PROXIMATE CAUSE.

Plaintiff's evidence showed that the engine that set the fire on his premises also set another in a cornfield less than twenty rods away, and that sparks "went about seven rods from the track." There was only some testimony that defendant was using slack coal in its engines which on account of the dryness of the weather, and the season of the year, was dangerous to use. *Held* sufficient to take the case to the jury.

Negligence of railroad company in starting fire on plaintiff's premises which would be the proximate cause of injury to his health by over exertion in putting it out. *Glanz v. Chicago, Milwaukee & St. Paul Railway Company*, 93 N. W. Rep., 575.

RAILROAD—PASSENGER TRAIN—TRESPASSER—EJECTION—BEATING BY CONDUCTOR—COMPANY'S LIABILITY.

Plaintiff, who was a trespasser on a passenger train, had been twice ejected. He again climbed to the rear steps of the last coach, when the conductor, coming from inside the vestibule door, seized him by the collar, and slapped and beat him with his hand. The train was again stopped, and plaintiff ejected. *Held*, that the beating administered by the conductor was within the scope of his authority as agent of the railroad company, so as to render it liable therefor. *Hamilton v. Chicago, Milwaukee & St. Paul Railway company*, 793 N. W. Rep., 594.

RAILROADS—KILLING STOCK—DEFECTIVE GATE—FINDINGS.

A special finding in an action against a railroad for killing stock, alleged to have escaped onto the track by reason of a defective gate, that the jury did not know how the gate became opened at the time of the accident, is not necessarily inconsistent with a general verdict for plaintiff, it having been specially found that the gate, as to its fastenings, was not sufficient or in good repair, at the time of the accident, and it not being necessary to determine specifically how it came open, the material question being whether it was open on account of defective construction. *Saar v. Chicago, Burlington & Kansas City Railway company*, 93 N. W. Rep., 66.

STREET RAILWAY—COLLISION WITH PEDESTRIAN—NEGLIGENCE AFTER DANGER IS APPARENT—EVIDENCE.

Though one is negligent in getting struck by a street car, yet if the motorman sees his danger long enough before the accident to prevent it, and negligently fails to do so, the railway company is liable.

A finding that a motorman of an electric street car saw a person who was struck by the car in time to have avoided accident to him (it being possible to stop the car within from five to twelve feet) is authorized by evidence that from the front platform, where he was, he could easily see the surface of the street immediately in front; that it was his duty, not only under the rules of the railway company, but also under the general requirement of the exercise of care in operating the car, to be on the lookout to avoid injuring persons in the street; and that deceased was carried twenty feet, while clinging to the dashboard, before he was run over. *Barry v. Burlington Railway & Light Company*, 98 N. W. Rep., 68.

SERVANT—ASSUMPTION OF RISK.

A section hand was engaged with others in unloading ties from a box car at different places where it slowed up along the track. The ties were piled lengthwise in the car in three tiers, one in each end and one in the middle, and at the time of the accident the middle pile had been about exhausted. While he was standing in the car door, the train started ahead, and as a result of the jerk several ties slid off the end pile and injured him. He was familiar with the track and with the work in which he was engaged. *Held*, that he had assumed the risk. *Branco v. Illinois Central Railroad company*, 98 N. W. Rep., 97.

SEWER ASSESSMENTS—FRONT-FOOT RULE—CONSTITUTIONALITY—HARMLESS ERROR—PROPORTIONATE BENEFITS—RAILROAD PROPERTY—SALE FOR ASSESSMENTS.

It was not prejudicial error to assess separately the two sides of a lot divided by a railway, the whole lot belonging to the railway company.

Under Code, section 819, providing that a portion of the cost of a sewer may be assessed against "the property abutting" thereon "in proportion to the number of linear front feet in each parcel," lots owned in fee by a railroad are subject to assessment, though the right of way be situated thereon.

Code, section 840, provides that special assessments for street improvements made against "any railway" shall be a debt due from the railway, which may be enforced by action at law, or the lien thereof enforced by an equity action against the property on which the assessment has been levied. *Held*, that assessments for sewers may, nevertheless, be levied and forced against parcels of land owned by a railroad, and not used in carrying on business peculiar thereto, in the same manner that is provided for any other property.

Under Code, section 840, property of a railroad, the loss of which would dismember the road as a line of travel, could not be sold under special assessment as ordinary property. *Minneapolis & St. Louis Railway company v. Lindquist, Treasurer of Webster County, et al.*, 98 N. W. Rep., 103.

RAILROAD-CROSSING ACCIDENT—GIVING OF SIGNALS—NEGATIVE TESTIMONY—WEIGHT—CONTRIBUTORY NEGLIGENCE—JURY QUESTION—INSTRUCTIONS—ADMISSIONS OF CONDUCTOR—ADMISSIBILITY.

Plaintiff approached a railroad crossing at a slow trot without stopping to look and listen. She testified, however, that she did listen, and, had the statutory signal been given by an approaching locomotive, could have avoided the ensuing accident. The evidence as to whether she could have seen the train, had she looked, was conflicting. *Held*, that the question of contributory negligence was for the jury.

Instructions assuming that plaintiff, injured at a railroad crossing, knew the view of the track to be completely obstructed, so that it was her duty to stop, to look and listen, are properly refused where the evidence as to obstruction of view is conflicting.

A special instruction requested in a railroad-crossing accident case, based on plaintiff's admission after the accident that she heard the train, but thought she could get across, as suffi-

ciently covered by the general instruction that, if she saw or heard the train in time to avoid the collision, she could not recover.

In a railroad-crossing accident case, it is not error to admit evidence that the trainmen, including the conductor, remained silent when accused by the witness, immediately after the accident, of failing to whistle for the crossing; the court instructing that the evidence was admitted only to contradict the conductor in case he testified that the signal was given, as he afterwards did. *Selensky v. Chicago Great Western Railway Company*, 94 N. W. Rep., 272.

EMINENT DOMAIN—AWARD—APPEAL—DISMISSAL—COSTS—ATTORNEY'S FEES—TAXATION.

Code, section 2007, provides that a railway company condemning land shall pay all the costs of the assessment by commissioners and those occasioned by an appeal, including reasonable attorney's fees unless on the trial the same or a less amount of damages is awarded than was allowed by the commissioners. *Held*, that where, after an appeal by both parties from an award, the appeal was dismissed on a stipulation that the landowner, should receive the amount awarded in full settlement of his claim, and that the railroad company should construct a private crossing at a point to be designated, but which was silent as to costs and attorney's fees an assessment thereof against the railroad company was proper. *Heath et al. v. Mason City & Fort Dodge Railway Company*, 94 N. W. Rep. 467.

RAILROADS—INJURIES TO STOCK ON TRACK—PROXIMATE CAUSE—DEFECTIVE CATTLE GUARDS—STATUTORY PROVISIONS—EVIDENCE—INSTRUCTIONS.

Where a cattle guard was so filled with snow and ice as to furnish no obstruction, and there was an additional inducement for plaintiff's colts to follow other horses which had passed the guard because of its defective condition, the question whether the failure to properly maintain the guard was the proximate cause of the injury to plaintiff's colts was for the jury.

Plaintiff's two colts were killed by defendant's train while on the right of way near a crossing between cattle guards, and it was shown that the west guard was filled with snow and ice, so as to furnish no obstruction to the passage of stock. There was evidence that the tracks of a horse which was with the colts, and which jumped over the right of way fence, indicated that it had stopped frequently; that along the side of the rails and between them were tracks of a horse that was running fast, as though frightened. Aside from this, there was nothing to indicate how long the stock was on the right of way. One of the colts was found seventy-five feet inside the west cattle guard. *Held*, that the jury might have inferred that the stock had passed over the guard some time before the approach of the train, and at a time they would not have undertaken to do so had the guard been in repair and free from snow and ice.

In an action against a railroad company for killing colts claimed to have wandered onto its right of way over a defective cattle guard protecting a crossing, an instruction that "the question as to whether defendant was negligent in the operation of its train at and approaching the crossing * * * is withdrawn from your consideration, and you will not, therefore, * * * consider any evidence that may have been introduced as to the speed of the train or the ability of the engine men to observe the crossing as the train approached the same," was not misleading, as withdrawing from the jury evidence of what the engineer actually saw, or any of the evidence bearing on the collision with the colts.

Code, section 2022, provides that railroads shall "make and keep in good repair" cattle guards at certain places. Section 2055 provides that a railroad shall be liable to the owner of any stock killed by reason of want of such cattle guards, and that, to recover, it shall only be necessary to prove the loss or injury. *Held*, that permitting a guard to become so filled with snow and ice as to furnish no obstruction to the passage of stock was a failure "to maintain proper and sufficient cattle guards" within the meaning of the statute. *Paul v. Chicago, Milwaukee & St. Paul Railway company*, 94 N. W. Rep., 498.

RAILROADS—CROSSING INJURIES—NEGLIGENCE—FAILURE TO GIVE SIGNALS—PRIVATE CROSSINGS—CONTRIBUTORY NEGLIGENCE—NECESSARY PRECAUTIONS—EVIDENCE—SUFFICIENCY—PROXIMATE CAUSE—QUESTION FOR JURY—INSTRUCTIONS.

There is no duty incumbent on a railroad company, either at common law or by statute, to give signals at private crossings.

A person using a private crossing over a railroad in the vicinity of a public crossing has the right to rely on the giving of proper signals by the company's servants at the public crossing.

Whether the failure of railroad employees to give proper signals at a public crossing was the proximate cause of plaintiff's injury was a question for the jury.

One about to cross a railroad track is not required to keep a constant outlook for trains, but is obliged to use only such ordinary prudence as a reasonable man should exercise under like circumstances.

Whether plaintiff in an action for injuries received while crossing a railroad track at a private crossing was guilty of contributory negligence was, under the evidence, properly submitted to the jury.

In an action against a railroad company for injuries at a crossing, an instruction that, if the circumstances were such as to induce a reasonably prudent man to believe that he could use the crossing with safety "without precautions," their omission was not negligence, but erroneous.

In an action against a railroad company for injuries at a crossing, where an instruction given incorrectly stated the duty of plaintiff to use precautions, the error was not cured by other instructions stating the correct rule. *Defrieze v. Illinois Central Railroad company*, 94 N. W. Rep., 505.

RAILROADS—SPUR TO MINE—PUBLIC WAY—CONDEMNATION—DIVISION LINE—COMPLIANCE WITH STATUTE—CONSTITUTIONAL LAW.

Code, section 2028, providing that a person owning or leasing land and not having a private or public way thereto may have a public way to any railway station, street or highway over the land of another on or immediately adjacent to a division line, and section 2081, providing that any owner, lessee, or possessor of lands having mineral thereon, who has paid the damages assessed for roads established as above provided, may construct a railway thereon for the purpose of reaching and opening a quarry or mine on the land and transporting the products to market, are to be construed together, and it is only on a public way established under the first section that a railway may be established under the latter one.

A right of way for a railway to a mine may be a public way, though it cannot be used by the public for travel except by railway cars, as another mine owner may have the use of it without paying additional damages to the owner of the land through which it is constructed.

The right of way which a mine owner may have condemned over the land of another to his mine for the purpose of a railway is a public way, so that the statute authorizing it is not in violation of the Constitution, as allowing a taking of property for private use.

The owners of a mine had the right of way for a spur track from the mine to a railroad located over the land of another in such a way that the spur was within forty feet of a division line at the place where it entered the land, but diverged further on so that it was 287 feet from the line at the place of junction with the railway, in order that the curve necessary to make the connection with the railway should not be more than twelve degrees, this being as sharp a curve as is usual in good railroad construction. Had the spur been constructed along another division line, it would have reached the railroad without diverging more than forty feet from the line, but this route was over rough and broken ground, and would have required a much longer spur. *Held*, that the right of way as located was a substantial compliance with the requirements of the statute that it should be on or immediately adjacent to a division line.

Although a spur track from a mine came to a junction with a railway more than a mile from a station, yet, since the cars from the mine could be hauled over the railway to the station, the mine owner had a public way to the station within the meaning of the statute providing that a mine owner may have a public way to a station established for the purpose of building a railway thereon. *Morrison v. Thistle Coal Company et al.*, 94 N. W. Rep., 507.

RAILROADS—INJURIES AT STATIONS—NEGLIGENCE OF MAIL CLERK—DANGEROUS CUSTOM—KNOWLEDGE OF DEFENDANT—ASSUMPTION OF RISK.

While an agent of the United States postal department in charge of a mail car is not a servant of the railroad company carrying mails, in such a sense that his negligence in throwing a mail bag from the train, thereby injuring a bystander, is chargeable to the company, yet the railway company is responsible, in permitting the agent to pursue a dangerous course of conduct in throwing off mail bags at stations, if continued for a sufficient length of time to charge the company with knowledge thereof.

The liability of a railroad company for negligence in permitting a mail clerk to throw bags from the train in a manner dangerous to persons on the platform extends to injuries to all persons rightfully on the platform, whether passengers or not.

The mere knowledge of the existence of a custom or condition which is dangerous is not sufficient to charge a person injured with the assumption of the risk thereof, unless such person has appreciated the danger involved.

A mail carrier who was injured while standing at the end of a platform by being struck with a mail bag thrown from a moving train did not assume the risk of such injury, although he knew of the custom of the mail clerk to throw the mail bags from the trains while in motion, where such custom was to throw the bags from the train while passing the center of the platform.

One who is injured while standing in a dangerous position assumes only such risks as are only reasonably to be apprehended by him to himself in the position which he took, as incident to the dangerous usage of which he had knowledge.

One who assumes the risk incident to throwing mail bags on a train while in motion does not thereby assume the risk of a mail bag being thrown from the train and striking him.

A railroad company is liable to a person injured, while rightfully on the company's platform, by being struck by a mail bag thrown by the mail clerk from a moving train, where such custom has been so long continued as to charge the company with knowledge thereof, although the custom had been to throw the bags from the train at a different point on the platform. *Carver v. Minneapolis & St. Louis Railway Company*, 94 N. W. Rep., 862.

INJURIES TO SERVANT—NEGLIGENCE—ASSUMPTION OF RISK—FELLOW SERVANTS.

A master is not liable for injuries to a servant owing to the caving in of a bank beside which the servant was working, where the caving was due to the nature of the soil, which was as apparent to the servant as to any one.

A foreman in charge of a steam shovel, while assisting in replacing a chain on a pulley of the shovel is a fellow servant with a laborer who is also engaged in replacing the chain.

In an action by a servant for injuries sustained by the caving in of a bank while he was replacing a chain on a pulley of a steam shovel, the failure to move the shovel to a different place could not be regarded as negligence in the absence of any evidence that it was generally unsafe to attempt to replace the chain while the shovel was in such a position. *McQueeny v. Chicago, Milwaukee & St. Paul Railway company*, 94 N. W. Rep., 1124.

STREET RAILROADS—INJURY TO PEDESTRIAN—CONTRIBUTORY NEGLIGENCE—PRESUMPTIONS—DIRECTION OF VERDICT.

Five or six covered wagons were following one another southward along a street close to a street railway track. Decedent stepped from behind the last of these wagons towards the track, and was struck by a street car coming from the south. There was evidence that the car was running faster than allowed by law. There was no evidence that any care was exercised by decedent to avoid collision with the car. *Held*, that a verdict for defendant was properly directed.

Where there is direct evidence as to the circumstances surrounding an accident resulting in the death of the person injured, the presumption that prompted by the instinct of self preservation, he was in the exercise of due care, does not obtain.

Weaver and Deemer, JJ., dissenting. *Ames v. Waterloo & Cedar Falls Rapid Transit Company*. 95 N. W. Rep., 161.

RAILROADS—RIGHT OF WAY—ESTABLISHMENT—CONSENT DECREE—EFFECT—PRIOR AGREEMENT—MERGER—ADVERSE POSSESSION—EASEMENTS—ADDITIONAL SERVITUDE—TELEGRAPH LINES—ACCOUNTING—RENTS AND PROFIT.

Where a railroad company condemned a right of way over defendant's land, the fact that the erection of telegraph poles and wires along the right of way under a contract between the railroad company and the telegraph company created an additional servitude on the land did not entitle defendant to an accounting of the rents and profits received by the railroad from the telegraph company.

Where an action for the condemnation of a railroad right of way was settled by the parties, and a consent decree was entered, conferring an easement on the railroad company for a right of way of the land as described, such decree had the same effect as a deed to convey such right of way.

Where a landowner remained in possession of a part of land over which a railroad right of way had been granted, such possession, in the absence of evidence that his holding was adverse to the railroad company's rights, and that it had knowledge thereof, would be construed to be subservient to the rights of the railroad company.

Where a proceeding to condemn a railroad right of way was settled by a stipulation granting the railroad the right of way demanded, which contained no reservation of a part of defendant's yard contained in such right of way, all prior agreements were merged in the stipulation, and defendant was not entitled to enforce an oral agreement between the railroad and his grantor that the railroad company would not disturb the owner's use of the yards as it then existed. *Chicago, Minneapolis & St. Paul Railway Company v. Snyder, et al.*, 95 N. W. Rep., 183.

RAILROADS—FIRES—EVIDENCE OF ENGINE CAUSING FIRE—EFFECT—NEGLIGENCE—PROOF.

Where the fact that a locomotive engine passing over a railway company's right of way caused a fire is shown, the burden of proof not only shifts to the company to show freedom from negligence, but the fact proven stands as substantive evidence of its negligence. *West Side Mutual Fire Insurance Company v. Chicago & North-Western Railway company*, 95 N. W. Rep., 198.

RAILROADS—RIGHT OF WAY—PRESUMPTION AS TO WIDTH—EVIDENCE.

The presumption that a railroad company acquired, as grantee in a deed conveying to it a strip of land fifty feet wide on each side of the center of its main track as definitely located, a right of way of the maximum statutory width of 100 feet, is overcome by proof that a third person as grantee in a deed conveying land adjacent to the railroad right of way, erected a fence thirty feet from the center of the company's main track, and occupied the land up to the fence for more than twenty-five years, without objection from the company. *Cedar Rapids Canning Company v. Burlington, Cedar Rapids & Northern Railway company*, 95 N. W. Rep., 195.

RAILROADS—RIGHT OF WAY—CONDEMNATION—AWARD—APPEAL—ATTORNEY'S FEES—ALLOWANCE.

Under Code, section 2007, providing that, in proceedings to condemn a railroad right of way, the corporation shall pay all costs of the assessment and those occasioned by the appeal, including a reasonable attorney's fee, to be taxed by the court, unless on the trial the same or a less amount of damages is awarded than was allowed by the commissioners, it was error to tax an attorney's fee on appeal from a commissioner's award, and apportion the same, as a part of the costs, between the parties, where the verdict on appeal was much less than the amount awarded by the commissioners. *Wormely v. Mason City & Fort Dodge Railroad company*, 95 N. W. Rep., 203.

STREET RAILROAD—ACCIDENT—NEGLIGENCE.

Whether a motorman on a street car was negligent in becoming spellbound with fear on the discovery of the danger to plaintiff's intestate is a question for the jury under the circumstances. *Barry v. Burlington Railway & Light Company*, 95 N. W. Rep., 229.

INJURY TO RAILROAD EMPLOYEES—INSTRUCTIONS.

Code, section 2071, providing that railroad companies shall be liable to their employes for damages resulting from the negligence of their agents and servants when connected with the use and operation of any railway, renders them so liable to any employe engaged in work exposing him to the hazards arising from the operation of a railroad.

A servant employed by a railroad company in unloading rails from a car in a repair train by means of a cable was connected in his employment with the use and operation of the company's railway within Code, section 2071, relating to the liability of railroad companies for the negligence of employees.

In an action by a servant employed with others in unloading rails from a car in a repair train, an instruction that, if plaintiff gave the signal to move the train, and as a result of such movement he was injured, he could not recover, was erroneous, as ignoring the question of due care for his safety by his associates, and due care on his own part in giving the signal. *Williams v. Iowa Central Railway company*, 96, N. W. Rep., 774.

RAILROADS—KILLING STOCK—FAILURE TO MAINTAIN PROPER FENCES—WHAT CONSTITUTES RAILROAD FENCE—NEGLIGENCE—EVIDENCE—SUFFICIENCY.

A railway company built two fences on the north side of its track. The first fence, placed about a rod from the boundary of the right of way, was connected with a cattle guard at a street crossing, and was extended westward indefinitely. The second fence extended from the street forming the crossing along the boundary of the right of way westward for about five hundred feet to a pasture, where it turned, and joined the first fence. At the pasture end of the lane thus formed was a gate opening into the pasture, while the street end of the lane was open. *Held*, that the first fence was a railroad fence, within the Code, section 2055, making a railroad company liable for killing stock by reason of its failure to properly fence its track.

Live stock straying in the lane was stock running at large, within Code, section 2055, providing that any corporation operating a railway and failing to fence the same against live stock running at large shall be liable for the stock killed.

In an action against a railway company for killing a mule it was shown that the mule had been kept in a pasture at the end of a lane formed by two fences built by a railway company on its right of way; that at the pasture end of the lane was a gate leading into the pasture, while at the other end the lane was open at a street; that the day before the mule was killed it was in the pasture; that during the evening before it was killed it was seen in the lane; that it strayed from the lane on the track through a defective fence. *Held*, sufficient to establish a prima facie case of negligence on the part of the company, shifting the burden on it to show its freedom from negligence.

In such a case it was not sufficient to negative the prima facie case of negligence to show that the mule was in a safe place the day before it was killed, or to indulge in the conjecture that some one opened the gate leading from the lane to the pasture, and thus allowed it to enter the lane, but the company must prove that the animal came through the gate. *Dailey v. Chicago, Milwaukee & St. Paul Railway company*, 96 N. W. Rep., 778.

RAILWAYS—CROSSINGS—FAILURE TO STOP—PENALTY.

Code, section 2073, declares that any engineer who fails to bring his train to a full stop before crossing an intersecting railroad on the same level shall forfeit \$100, and that the railroad shall forfeit the sum of \$200. *Held* that, where the train failed to stop because the brakes were defective, so that the engineer was not guilty of the offense, the railroad was not liable.

The offense was not committed if the engineer attempted to stop the train, but was unable to do so.

The statute was not unconstitutional as imposing a penalty on a railroad for the offense of its engineer, as it merely exacted a duty of the corporation of seeing that its employes acted in obedience to the statute.

The burden on the State of proving that a railroad engineer was liable to the penalty imposed by Code, section 2073, for failure to stop his train before crossing an intersecting railroad on the same level, was not shifted by proof that the train did not stop.

In an action against a railroad for a penalty for failure to stop its train before crossing an intersecting road, the general rules prevailing in civil actions govern, and the State is not bound to prove the commission of the offense beyond a reasonable doubt. *State v. Chicago, Milwaukee & St. Paul Railway company*, 96 N. W. Rep., 804.

CARRIAGE OF GOODS—CONNECTING CARRIER—DELIVERY—BILLS OF LADING—ESTOPPEL.

A shipper of goods, who informed the connecting carrier that he held bills of lading for the goods, was estopped from disputing the fact.

Where no bills of lading are issued, the carrier is justified in delivering the goods to the consignee without the production of receipts or other evidences of ownership issued to the consignor.

A shipper of goods telegraphed to the connecting carrier that he held the bills of lading, and that no delivery should be made until bills of lading were surrendered. The carrier thereupon refused to deliver the goods. Subsequently the shipper wrote a letter, addressed to the connecting carrier, recalling the order in the telegram, and directing a delivery without the bills of lading. The consignee presented the letter to the carrier at its office at the place of destination, but the carrier refused to deliver because the bills of lading were not produced, but delivered them on production of the freight receipts. *Held*, that the carrier was justified in refusing to deliver, and therefore not liable to the shipper for the damage to the goods caused by the delay in the delivery. *Schlighing v. Chicago, Rock Island & Pacific Railway company*, 96 N. W. Rep., 953.

RAILROADS—FIRES ALONG RIGHT OF WAY—DESTRUCTION OF MEADOW—MEASURE OF DAMAGE—EVIDENCE—KILLING OF STOCK—DOUBLE DAMAGES—CONCESSIONS BY COUNSEL—NOTICE—SUFFICIENCY—AFFIDAVIT—JURAT.

In an action against a railroad company for damages caused by burning a part of a meadow adjacent to the right of way, the measure of damages was the cost of reseeded and the rental value of the land during the time it was rendered unproductive for the purpose for which it was being used, as shown by evidence of what portions of the land not burned actually produced, and not the general rental value of land in that vicinity.

In an action against a railroad company for setting fire to hay near the track, evidence that within a few minutes after the passing of defendant's locomotive, and while a strong wind was blowing from the direction of the track towards the hay, it was first discovered to be on fire, was sufficient to justify a finding that the hay was set on fire by sparks from the locomotive.

In an action against a railroad company for killing a steer on the track, a concession of plaintiff's counsel that plaintiff was not entitled to recover double damages under the statute did not estop him from afterwards claiming double damages, the right thereto growing out of the statute, and not requiring any evidence other than that required to establish a cause of action, so that defendant was not prejudiced by the withdrawal of the concession.

Code, section 2053, provides that double damages are to be allowed against a railroad company for killing stock if the company fails to pay for the stock within thirty days after notice in writing that the loss or injury has occurred, etc. A notice of the killing of stock was addressed to the Minneapolis & St. Louis "Railway" company while the name of the corporation was the Minneapolis & St. Louis "Railroad" company, the name given in the notice being the name of a predecessor of the defendant which had formerly owned the same line of road. The notice, however, was actually served upon and brought to the personal attention of the proper officer of the defendant company, and the affidavit referred to the Minneapolis & St. Louis "Railroad" company, and stated that the stock was killed by said "railroad" company. *Held*, that the notice was not insufficient because using the term "railway" instead of "railroad."

In an action against a railroad company for the killing of stock, in which plaintiff claimed double damages under the statute (Code, section 2053), defendant's tender to plaintiff of a certain sum, which plaintiff claimed to be the value of the stock, was sufficient evidence of the value of the stock to form a basis for the recovery of double damages. *Black v. Minneapolis & St. Louis Railroad company*, 90 N. W. Rep., 984.

CARRIERS—INJURY TO PASSENGERS—EVIDENCE—DEFECTIVE TRACK—OTHER DEFECTS—RELEASE—EXECUTION—MENTAL INCOMPETENCY.

Where, in an action for injuries to a passenger caused by a broken railroad rail, plaintiff claimed that the track at and near the point of the accident was defective, in that the rails used were too light, evidence of the breaking of rails at other near-by points on the line, where the conditions generally were the same as at the point of the accident, was competent. *Whittlesy v. Burlington, Cedar Rapids & Northern Railway company*, 97 N. W. Rep., 66.

SYLLABI OF DECISIONS OF INTERSTATE.
COMMERCE COMMISSION.

SYLLABI OF DECISIONS.

THE DIAMOND MILLS

V.

BOSTON AND MAINE RAILROAD COMPANY.

Decided November 17, 1902.

Shippers are not entitled as matter of right to mill grain in transit and forward the milled product under the through rate in force on the grain from the point of origin to the place of ultimate destination; on the contrary, milling in transit is a special privilege for which extra compensation is usually exacted by carriers and which is only permitted by them under prescribed terms and conditions.

At common law, and under the act to regulate commerce as interpreted by the courts, joint through routes and through rates are matters of contract between the connecting carriers, and the defendant, as party to a joint tariff which does not give shippers the privilege of milling in transit, acting within its legal right in notifying its immediate connections and the complainant that it would not permit that practice.

Complainant brings grain from western points to Buffalo, N. Y., where it is milled, and ships the product to points on defendant's line in New England. The through tariff rates on grain and grain products from the points of origin to the New England points of destination are the same, but no right of milling in transit is granted in the joint tariff. Under a regulation of the Lake Shore Company, one of the parties to the tariff, and on whose line complainant's mill is located, milling in transit is permitted under a penalty of $1\frac{1}{2}$ cents per 100 pounds above the rate on grain but defendant does not join in granting that privilege to shippers from western points to points on its line in New England, and when grain so milled in transit is received by defendant it imposes an arbitrary charge of 6 cents per 100 pounds. The sum of the rate on separate shipments of grain from the west to Buffalo and the established joint rate of 12 cents per 100 pounds on grain products from Buffalo to points on defendant's line is less than the through grain rate added to the defendant's 6-cent arbitrary. *Held.* (1) That defendant has acted unlawfully in imposing the arbitrary charge of 6 cents per 100 pounds in addition to the through grain rate on complainant's milled products forwarded from Buffalo, and that it was and is bound to apply on such transportation from Buffalo its established joint rate on grain products from that point to New England destinations. (2) That complainant is entitled to reparation in the sum of \$353.81, the difference between charges exacted from it on the basis of the 6-cent arbitrary added to the through grain rate and the sum of established rates on grain to and on milled products from Buffalo. 91. C. C. Rep.

IN THE MATTER OF RATES AND PRACTICES OF THE MOBILE & OHIO RAILROAD COMPANY IN THE TRANSPORTATION OF GRAIN TO VICKSBURG, MISSISSIPPI, SHIPPED FROM OR THROUGH ST. LOUIS, MISSOURI, AND EAST ST. LOUIS, ILLINOIS.

Decided January 31, 1903.

A published tariff regulation permitting grain to be shipped through from point of origin to final destination with a stop-over privilege in East St. Louis for cleaning, sacking or other legitimate purpose, the shipment covering a proportional or balance of a through rate from East St. Louis, is not shown to be objectionable in this case, but that part of defendant's tariff regulation which provides that grain may be shipped to East St. Louis on a local rate and forwarded as a

new shipment from that point on a 12-cent proportional rate to Vicksburg, Miss., and common points, disregards the higher 15-cent local rate from East St. Louis to those destinations and is not in accord with the doctrine announced by the Commission in *Re Alleged Unlawful Rates and Practices in the Transportation of Grain and Grain Products by the A. T. & S. F. Ry. Co.* et al., 7 I. C. C. Rep. 240, 9 I. C. C. Rep.

IN THE MATTER OF PROPOSED ADVANCES IN FREIGHT RATES.

Decided April 1, 1908.

The act to regulate commerce provides that all interstate rates shall be filed with the Commission, and requires annual reports of the operations and financial condition of all interstate carriers. When the schedule is filed announcing an advance of general application, for which no apparent reason exists, such action is a proper subject of investigation, and if it thereupon appears that the advance is unwarranted the Commission should exhaust whatever power it has to correct the injustice. Transportation by rail is a quasi-public service, not to be sold to the highest bidder, and the charges therefor are not controlled by the law of supply and demand. Freight rates do not in fact rise and fall with changes in the market prices of commodities, though they are often affected by commercial conditions; and when reductions have been made on account of commercial depression it is difficult to see why corresponding advances may not properly be made with the return of business prosperity.

An increase which results solely from the withdrawal of a lower export rate, or from the maintenance of a published tariff, cannot ordinarily be condemned as unlawful. Railways are entitled to share in the general prosperity of the country; they have suffered severely in the past and should be allowed to recuperate while that prosperity continues; but it does not follow necessarily that they are entitled to advance former rates which were not reduced on account of financial depression.

Under the competitive conditions which heretofore prevailed, tariff rates on grain and grain products from Chicago to New York have not exceeded 17½ cents during the last four years, except for a brief period, while the actual rates have been materially and sometimes greatly below that figure. The legality of the recent advance of this rate to 20 cents depends upon two considerations: First, whether the increased rate is reasonable, having reference to the cost and value of the service, and as compared with rates on other commodities; and, second, whether it is reasonable in the absolute, regarded as essentially a tax upon the people who ultimately pay the transportation charge.

A rate of 17½ cents on grain and grain products from Chicago to New York is not shown, as alleged by the carriers, to be unremunerative or disproportionate as compared with other rates. Whether tested by cost of movement, by what the carriers have voluntarily accepted in the past, or by comparison with rates on somewhat similar kinds of traffic, it is not unprofitable nor unreasonably low. It is from 2 to 5 cents—10 to 40 per cent—higher than the rates actually received in recent years, and nothing appears in the financial condition of the carriers to justify a greater advance.

The rate advances involved in this investigation are those on iron articles, packing house products, dressed meats, and grain and grain products. Upon all the facts and conditions now appearing, *Held*, That as rates on iron articles were formerly reduced on account of commercial conditions, the advances in those rates may have been proper owing to subsequent change in such conditions; that the advance in the rate on packing house products, which was made by withdrawing a lower export rate, is not properly an advance; that the advances in rates on dressed meats ought not to be condemned under the peculiar circumstances surrounding that traffic; that the advance in the domestic rate on grain and grain products from 17½ to 20 cents per 100 pounds from Chicago and the other advance made in consequence of the increased rate from Chicago to New York, the same being an advance over the highest published rate in effect for the most of four years previous and a great advance over actual rates received for the last fifteen years, are not justified.

This proceeding is in the form of a general investigation, and although the respondent carriers were fully heard by their traffic representatives, and in some instances through their attorneys, the proceeding is in a manner *ex parte*, and facts not brought out in this inquiry, with further discussion of the subject, might lead to a different conclusion. No order, therefore, can be made upon this record, but further proceedings will be commenced unless the respondent carriers readjusted their rates on grain and grain products in accordance with the views herein expressed on or before May 15, 1908. 9 I. C. C. Rep.

THE PROCTOR & GAMBLE COMPANY,

v.

THE CINCINNATI, HAMILTON & DAYTON RAILWAY COMPANY *et al.*

Decided April 19, 1908.

Although the fact that most shippers of a given article in part of a described territory were permitted to secure reduced rates by billing at net weight, while many other shippers of the same article in another portion of that territory paid higher rates through billing at the full weight of the package and its contents, is ample warrant for an order requiring the carriers to remove the unjust discrimination as between such shippers by discontinuing the practice of shipping at net weights in any part of the territory, yet, on the other hand, unless the net-weight practice was prevalent throughout substantially the whole territory affected and either authorized by carriers generally in that territory or so well known from constant and general application as to receive implied sanction, it would not of itself constitute sufficient ground for an order requiring a reduction in rates when all the carriers applied their established charges on the basis of gross weights. Decision in *Proctor & Gamble v. Cincinnati, Hamilton & Dayton R. R. Co. et al.*, 4 I. C. C. Rep. 87, 3 Inters. Com. Rep. 181, which was based mainly upon testimony indicating general prevalence of the net-weight practice, *held*, in the light of further evidence, but controlling in this case.

The presumption as to the reasonableness of rates long kept in effect by carriers as a voluntary act on their part does not attach in a case where such rates have been established by carriers in compliance with a decision and order of the Commission.

Profits secured by complainant from the operation of a railway connecting with the defendant lines and from other special advantages tending to diminish the amount of its transportation expenses would have very material bearing if the sole question involved was the reasonableness of rates charged to complainant, or if the rates exacted from it were drawn into comparison with those charged to competing soap manufacturers; but where, as in this case, the chief question is as to the justice of a change in the classification of soap, not only as regards complainant, but as affecting all soap shippers in the classification territory, no order could be made respecting such change in favor of complainant which would not apply with equal force on shipments of other soap manufacturers in that territory; and as the case mainly involves the general question of classification, it must be decided in accordance with the principles which properly govern the classification of freight articles.

The action of defendants in placing soap in carloads with common grades of grocery and other general merchandise in the fifth class of their freight classification and refusing to reduce soap in carloads to the sixth class, which includes only low grade freights, held not to be unlawful while other articles with which carload soap is properly compared are retained in the fifth class of such classification; but this shall not operate to preclude the Commission from holding in an appropriate proceeding that fifth class rates in this territory are excessive.

The privilege of shipping small quantities of articles in the same class as a mixed carload is valuable to a great many shippers and is not to be condemned because it may result in some degree to the advantage of particular manufacturers or to jobbers; but when it appears, as in this case, that shippers like complainant are subjected to additional disadvantage under the operation of a mixed carload rule through the increase in a long-standing less than carload rate, the effect of that rule is properly to be considered in determining the reasonableness and justice of such increased rate.

The action of defendants in increasing the classification of soap in less than carloads from fourth to third class was unreasonable and unjust under the acts to regulate commerce, and their subsequent practice of applying twenty per cent less than third class rates on such traffic is also unlawful. 9 L. C. C. Rep.

ULRICK & WILLIAMS

v.

THE LAKE SHORE & MICHIGAN SOUTHERN RAILWAY COMPANY AND THE CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY COMPANY.

Decided May 14, 1908.

Complainant asks reparation on account of rates on ice from Hillsdale and other points in Michigan which, prior to September 8, 1901, were higher over the line formed by defendant

roads for the shorter distance to Springfield than for the longer distance to Columbus, the rates to both points having been made the same on that date; but it appeared that other and shorter delivering lines compete for the traffic to Columbus and that the short-line distance to Columbus is less than the short-line distance to Springfield. Upon all the facts and circumstances, *held*, that the complaint should be dismissed. 9 I. C. C. Rep.

S. S. DAISH & SONS

v.

THE CLEVELAND, AKRON & COLUMBUS RAILWAY COMPANY AND THE BALTIMORE & OHIO RAILROAD COMPANY.

Decided June 18, 1908.

Complainant alleged unjust discrimination against it in favor of other shippers by reason of unreasonable delay in forwarding and delivering a car load of hay consigned from Condit, Ohio, to Washington, D. C., and prayed for an award of damages. *Held*, that no unjust discrimination or undue prejudice to complainant having been shown, the complaint should be dismissed. 9 I. C. C. Rep.

THE MAYOR AND CITY COUNCIL OF WICHITA, KANSAS, v. THE ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY *et al.*, THE MAYOR AND CITY COUNCIL OF HUTCHINSON, KANSAS, INTERVENORS.

Decided June 18, 1908.

The defendants having removed the cause of complaint by establishing rates on sugar from Sugar City and Rocky Ford, Colo., to Wichita and Hutchinson, Kan., no higher than those in effect from the same points to Kansas City, Mo., no order is necessary in this proceeding. 9 I. C. C. Rep.

IN THE MATTER OF THE APPLICATIONS OF CERTAIN RAILROAD COMPANIES FOR AN EXTENSION OF TIME WITHIN WHICH TO COMPLY WITH THE PROVISIONS OF THE ACT OF MARCH 2, 1908, RELATING TO SAFETY APPLIANCES.

Decided October 15, 1908.

The discretionary power lodged with the Commission to extend the period of time within which carriers are required to comply with the Safety Appliance Act, as amended March 2, 1908, was plainly designed to afford relief in cases which would otherwise inflict special hardship upon the public and the carriers, and should only be exercised under such circumstances and for such short length of time as were contemplated by the framers of the statute and are plainly inferable from its terms.

Extensions of time granted to petitioning carriers to comply with certain provisions of the act of March 2, 1908, amending the safety appliance act of March 2, 1906, as amended April 1, 1898. 9 I. C. C. Rep.

THE MAYOR AND CITY COUNCIL OF WICHITA, KANSAS,

v.

THE ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY *et al.*

Decided October 24, 1908.

On complaint by the city of Wichita, Kan., alleging that defendants' rates on coal in car loads from Minden, Mo., McAlester, I. T., and Russellville, Ark., to Wichita are unlawful as compared with defendants' coal rates from the same points to Kansas City, it appeared that the rates to Kansas City are controlled and actually forced by competitive conditions governing the transportation of coal to that city, but that such rates are remunerative and that the rates to Wichita cannot be found excessive upon the record as made in this case. Final order not entered and complainant allowed time to apply for leave to submit further testimony upon the reasonableness of the rates to Wichita. *Mayor and City Council of Wichita v. A. T. & S. F. Ry. Co.*, *et al.*, 9 I. C. C. Rep. 534, cited and applied. 9 I. C. C. Rep.

Decided October 24, 1908.

Where actual competition exists at the more distant point which does not obtain at the intermediate or nearer point, and where such competition has actually produced a lower rate at the more distant point which the carrier can not control and must meet to obtain a share of the business, neither the third nor the fourth section of the act to regulate commerce prohibits the disparity in rates at the shorter and longer distance points, provided the longer distance competitive rate is remunerative and the shorter distance point rate is reasonable. Decisions of the United States Supreme Court in *Interstate Commerce Commission v. Alabama Midland R. Co.*, 168 U. S., 144, 42 L. ed. 414, 18 Sup. Ct. Rep., 45; *Louisville & N. R. Co. v. Behlmer*, 175 U. S., 648, 44 L. ed. 809, 20 Sup. Ct. Rep., 209; *East Tennessee, V. & G. R. Co. v. Interstate Commerce Commission*, 181 U. S. 1, 45 L. ed. 719, 21 Sup. Ct. Rep., 516; *Interstate Commerce Commission v. Louisville & N. R. Co.*, 190 U. S., 273, 47 L. ed. 1047, 23 Sup. Ct. Rep., 687, cited and applied. On complaint of the city of Wichita, Kansas, alleging that the rates charged by defendants for the transportation of grain in carloads from Wichita to Galveston, Texas, for export are unlawfully higher than the export rates on like traffic in force for longer distances over defendants' lines from Kansas City to Galveston, on some of which lines Wichita is an intermediate point, it appeared that competition, which does not exist at Wichita, actually controls and forces the rates from Kansas City, which are, nevertheless, remunerative to the carrier; but that the present wheat rate of 80½ cents from Wichita to Galveston is excessive as applied to wheat and other kinds of grain to the extent of two cents per 100 pounds. Held, that the export rates on grain from Wichita to Galveston are unreasonable and unlawful, and should be reduced in accordance with the finding, but that order can be directed only against the unreasonableness of such rate and not against the adjustment of export rates as between Kansas City and Wichita to Galveston.

The St. Louis, Iron Mountain & Southern Railway company would have been a proper but it is not a necessary party in this case, and while service of complaint upon the Missouri Pacific, the controlling company, may not be legal service upon the St. Louis, Iron Mountain & Southern, a subsidiary company, it does, in fact, for all practical purposes notify the latter company of this proceeding. 9 I. C. C. Rep.

THE MAYOR AND CITY COUNCIL OF WICHITA, KANSAS,

v.

THE CHICAGO, ROCK ISLAND AND PACIFIC RAILWAY COMPANY, et al.

On complaint of the City of Wichita, Kan., alleging that rates from lumber shipping points west of the Mississippi river in Louisiana, Arkansas and Texas to Wichita are unreasonable and unduly prejudicial as compared with rates on like traffic from the same points to Kansas City, Mo., Omaha and Lincoln, Neb., and Topeka, Kan., and that such rates are higher via the lines of the defendants, the Santa Fe and Rock Island systems, for the shorter distance to Wichita than for the longer distance through Wichita to Kansas City and the other destination points mentioned, it appeared that competitive conditions existing in Kansas City, Omaha and Lincoln produce low rates to those points from the lumber territory in question and that such competitive conditions do not exist at Wichita; that there is no substantial dissimilarity in the circumstances and conditions governing the transportation of lumber from such territory to Wichita and through Wichita to Topeka by the Santa Fe and Rock Island systems; that the rate from such lumber producing territory to Wichita is excessive to the extent of one cent per 100 pounds. Held, That for the reasons set forth in *Wichita v. A. T. & S. F. R. Co.*, 9 I. C. C. Rep. 584, based upon decisions of the United States Supreme Court there cited, the defendants' lumber rates to Wichita as compared to those in effect to Kansas City, Omaha and Lincoln from the lumber shipping territory herein involved are not in violation of the third and fourth sections of the act to regulate commerce; that all of the defendants do violate section three of the act; that the Santa Fe and Rock Island systems violate section four by maintaining higher lumber rates from such territory to Wichita than to Topeka; and that the lumber rate from the territory described to Wichita is unreasonable and should be reduced. 9 I. C. C. Rep.

S. MARTEN

V.

THE LOUISVILLE & NASHVILLE RAILROAD COMPANY.

Decided November 21, 1908.

To hold that, after substantial dissimilarity of circumstances and conditions has been shown, the longer-distant rate cannot in any case or to any extent be considered by way of comparison in determining whether or not the shorter distance rate is unreasonable or unduly prejudicial, particularly when, as in this case, competition and other compulsory conditions are found not to justify the whole disparity between the shorter and longer distance rates, would be to reject a most appropriate and necessary test of the reasonableness and justice of railway charges. In a case involving shorter-distance charges higher than those to or from longer-distance points the carrier cannot rightfully claim justification for greater dissimilarity in the rates than may be indicated by the ascertained dissimilarity in circumstances and conditions.

The act to regulate commerce assumes that persons, corporations and localities are interested not only in the rates charged to them but in the rates charged to others, and while the act does not require all rates to be proportional, it nevertheless makes the element of proportion an important one when the rates for any locality are to be determined; and it follows that no rates can be reasonable in and of themselves within the contemplation of the act, which are made regardless of proportion.

Rates on lumber from Fountain Head, Gallatin, St. Blaise, Pilot Knob and Nashville, Tenn., to Detroit, Mich., are made by adding defendant's rates to Louisville, Ky., to rates in force from Louisville to Detroit. Defendant's rates to Louisville are 10 cents per 100 pounds for the shorter distances from Fountain Head, Gallatin, St. Blaise and Pilot Knob, and 8 cents for the longer distance over the same line from Nashville. *Held*, that there is a substantial dissimilarity of circumstances and conditions as between Nashville and the intermediate points mentioned and that, therefore, the fourth section of the act to regulate commerce does not apply; that a difference of one cent in the rates fully offsets the difference in circumstances and conditions; and that any greater difference renders the rate from the intermediate points relatively unreasonable, in violation of section 1, and unduly discriminatory, in violation of section 3, of the statute. 9 I. C. C. Rep.

GEORGE J. KINDEL AND THE DENVER CHAMBER OF COMMERCE

V.

THE ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY *et al.*

Except as to 140 commodities, defendant complied with order of the Commission directing that rates from the Pacific Coast should not be higher to Denver than the Missouri River, and later, pending further investigation, the number of articles insisted upon as constituting exceptions was reduced to 82. In this case it was held by the Commission in its previous report that defendants were warranted in charging a higher rate to Denver than to the Missouri River on sugar carried from the Pacific Coast, and it is now further held that defendants are justified in maintaining rates from the Pacific Coast which are lower to Missouri River points than to Denver upon rice, hemp, baking powder, blankets, books, boot and shoe heels, chocolate, cocoa and extracts, but that as to all of the other commodities mentioned in this report the rate from Pacific Coast points should not be higher to Denver than to points on the Missouri River.

As to traffic other than the excepted commodities herein mentioned the general rule which has been laid down in this case is that in the making of these trans-continental rates Denver must receive the same treatment that is accorded to cities in the Middle West and Missouri River territory. It has not been held that rates between New York and San Francisco in either direction must not be lower than at Denver, nor has the inherent reasonableness of the rates to Denver from any direction been considered. 9 I. C. C. Rep.

CHARLES ROTH

V.

THE TEXAS & PACIFIC RAILWAY COMPANY.

On submission by a railway company of shipper's claim for carload rating on a mixed carload of lemons and pineapples, it appeared that the tariff provided for mixed carloads of lemons and

bananas and of pineapples and bananas, and that pineapples might be mixed in a carload of any other kind of green fruit except lemons or oranges. *Held*, that a matter submitted in this way should be treated as a case upon complaint and answer; that the railway company should amend its tariff so as to provide for mixed carloads of lemons and pineapples, and that it should make reparation to complainant for the excess charge above the carload rate upon the shipment in question. —9 I. C. C. Rep.

THE BUCKEYE BUGGY COMPANY

v.

THE CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY COMPANY; THE BALTIMORE & OHIO RAILROAD COMPANY; THE NORFOLK & WESTERN RAILWAY COMPANY; THE PENNSYLVANIA COMPANY; AND THE PITTSBURG, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY COMPANY.

Decided December 2, 1906

Before allowing a carload rating to a carload shipment a carrier is entitled to require that the goods shall be loaded at one time and place, that but a single bill of lading shall be issued, and that the shipment shall be from one consignor to one consignee, but when the goods are so loaded and by the terms of sale become the property of the consignee upon delivery to the carrier, the carrier has no right to inquire whether the consignee obtained his title from one or several owners; and if it accords the carload rate in case the consignor is the owner, failure on its part to extend the same privilege when the consignee is the owner, violates sections one, two and three of the act to regulate commerce. The rule in defendant's classification covering the application of carload rates to carload lots should be so modified as to accord the same rating to consignor and consignee when the condition of ownership after the property is delivered to the carrier is the same.

Upon the question whether a carrier may distinguish between a forwarding agent and the actual owner of the goods no opinion is expressed. 9 I. C. C. Rep.

W. H. H. MACLOON

v.

THE BOSTON & MAINE RAILROAD COMPANY; THE WEST SHORE RAILROAD COMPANY; AND THE WABASH RAILROAD COMPANY.

Decided December 2, 1906.

Complainant was charged a passenger fare from Boston, Maine, to Janesville, Wisconsin, which was \$2 greater than the fare he had paid from Janesville to Boston. *Held*, that this was not unjust discrimination and did not, of itself, render the higher rate unreasonable. 9 I. C. C. Rep.

SAMUEL K. BEHREND

v.

WASHINGTON SOUTHERN RAILWAY COMPANY; RICHMOND, FREDERICKSBURG & POTOMAC RAILROAD COMPANY; AND SOUTHERN RAILWAY COMPANY.

Decided December 2, 1906.

Complainant was charged a through fare of \$1.65 from W. to M. passing through R. although the sum of the fares from W. to R. and from R. to M. was fifty cents less; but it appeared that the local fares to and from R. applied to and from different stations, and that the extra fifty cents covered a transfer charge. *Held*, that as the complainant was not subjected to unjust discrimination and the reasonableness of the transfer charge was not attacked, the complaint must be dismissed. 9 I. C. C. Rep.

THE C. S. BELL COMPANY

v.

BALTIMORE & OHIO SOUTHWESTERN RAILROAD COMPANY AND NORFOLK & WESTERN RAILROAD COMPANY.

Decided December 2, 1908.

The decision in the *Buckeye Buggy Company v. The Cleveland, Cincinnati, Chicago & St. Louis Railway Company, et al.*, ante 620, applied and followed in the disposition of this case. 9 I. C. C. Rep.

THE DEER MANUFACTURING COMPANY

v.

THE PENNSYLVANIA RAILROAD COMPANY; THE BALTIMORE & OHIO RAILROAD COMPANY; THE CHESAPEAKE & OHIO RAILWAY COMPANY, AND THE MERCHANTS' & MINERS' TRANSPORTATION COMPANY.

No. 642.

Decided December 28, 1908.

While there are exceptional instances requiring deviation from methods generally employed in constructing freight classification, it is manifest that to require the separation and grading into different classes with varying rates different grades of the same articles of freight would greatly complicate the work and go far to defeat the very purpose of classification, and even then it would be impracticable to apportion with mathematical exactness the burdens of transportation; the best result obtainable in this direction is reasonable and substantial approximation.

A cheap grade of brush manufactured and sold by complainant as a blacking dauber is not entitled, upon the facts to this case, to be classified lower than the class to which bristle brushes in general are assigned. 9 I. C. C. Rep.

OPINIONS OF THE UNITED STATES
SUPREME COURT.

Opinions of the United States Supreme Court with Reference to
Interference by State Authorities with Through Passenger
Trains, and the Right of the State to Fix Rates on Freight
Originating and Terminating Within the State, Although
Passing Outside the Boundaries of the State in Transit.

CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS RAILWAY COMPANY, *Plaintiff in error.*

v.

PEOPLE OF THE STATE OF ILLINOIS *ex rel.* THOMAS M. JETT.

Interstate commerce—statute requiring passenger trains to stop at county seat.

The requirement that all regular passenger trains must stop at county seats, which is made by the Illinois act of March 21, 1874, section 26, constitutes a direct burden upon interstate commerce in violation of the United States Constitution, so far, at least, as that statute requires through interstate passenger trains to stop at such stations when adequate train service has been provided for local traffic.

[No. 198.]

Argued and submitted March 16, 1900. Decided April 30, 1900.

In error to the Supreme Court of the State of Illinois to review a decision affirming a judgment awarding a mandamus to compel a railroad company to stop passenger trains at a county seat. *Reversed.*

See same case below, 175 Ill. 359, 51 N. E. 842.

Statement by Mr. Justice Brown:

This was a petition for a writ of mandamus filed in the circuit court for the county of Montgomery, by the state's attorney for that county, to compel the defendant railway company, which for several years past has operated, and is now operating, a railroad from St. Louis, Missouri, through the county of Montgomery and the city of Hillsboro, the county seat of such county, to Indianapolis, Indiana, to stop a regular passenger train designated as the "Knickerbocker Special," at the city of Hillsboro, a sufficient length of time to receive and let off passengers with safety.

The petition was based upon section 26 of an act of the General Assembly of Illinois, entitled "An Act in Relation to Fences and Operating Railroads," approved March 21, 1874, which reads as follows:

"Every railroad corporation shall cause its passenger trains to stop upon its (their) arrival at each station advertised by such corporation as a place of receiving and discharging passengers upon and from such trains, a sufficient length of time to receive and let off such passengers with safety: *Provided*, all regular passenger trains shall stop a sufficient length of time at the railroad stations of county seats to receive and let off passengers with safety."

The answer of the railroad company averred that the company furnished four regular passenger trains each way a day, passing through and stopping at Hillsboro, and that they amply accommodated the travel, and afforded every reasonable facility to such city; that the Knicker-

booker Special was a train especially devoted to carrying interstate transportation between the city of St. Louis and the city of New York; that the travel between these cities had grown to such an extent that it had become necessary to put on a through fast train, which connected with other similar trains on the Lake Shore and New York Central roads, and that it was necessary to put on this train because the trains theretofore run, none of which had ever been taken off, could not, by reason of stopping at Hillsboro and other similar stations, make the time necessary for eastern connections, or carry passengers from St. Louis to New York within the time which the demands of business and interstate traffic required; that the Knickerbocker Special is not a regular passenger train for carrying passengers from one point to another in the State of Illinois, such traffic being amply provided for by other trains, and that the Knickerbocker Special is used exclusively for interstate traffic from and to points without the State of Illinois; that it is not subject to regulation by the statute of Illinois providing that all trains shall stop at all county seats, and that to subject it to the statutes of the various states through which it passes, requiring it to stop at county seats, would wholly destroy the usefulness of the train, and would impede and obstruct interstate commerce, and that obedience to the statute in question would require it to abandon the train.

A demurrer to this answer was sustained, and the defendant electing to stand upon it as a full defense to the petition, a final judgment was rendered and a peremptory writ of mandamus awarded against the defendant. On appeal to the supreme court of the state this judgment was affirmed. Whereupon the railway company sued out a writ of error from this court.

Messrs. John T. Dye and George F. McNulty for plaintiff in error.

Messrs. E. C. Akin, C. A. Hill and B. D. Monroe for defendant in error.

Mr. Justice Brown delivered the opinion of the court:

Few classes of cases have become more common of recent years than those wherein the police power of the state over the vehicles of interstate commerce has been drawn in question. That such power exists and will be enforced, notwithstanding the constitutional authority of Congress to regulate such commerce, is evident from the large number of cases in which we have sustained the validity of local laws designed to secure the safety and comfort of passengers, employees, persons crossing railway tracks and adjacent property owners, as well as other regulations intended for the public good.

We have recently applied this doctrine to state laws requiring locomotive engineers to be examined and licensed by the state authorities (*Smith v. Alabama*, 124 U. S. 465, 31 L. ed. 508, 8 Sup. Ct. Rep. 564), requiring such engineers to be examined from time to time with respect to their ability to distinguish colors (*Nashville, C. & St. L. R. Co. v. Alabama*, 128 U. S. 96, 32 L. ed. 852, 2 Inters. Com. Rep. 238, 9 Sup. Ct. Rep. 23), requiring telegraph companies to receive dispatches and to transmit and deliver them with due diligence, as applied to messages from outside the state (*Western U. Teleg. Co. v. James*, 162 U. S. 650, 40 L. ed. 1105, 16 Sup. Ct. Rep. 934), forbidding the running of freight trains on Sunday (*Hennington v. Georgia*, 163 U. S. 299, 41 L. ed. 166, 16 Sup. Ct. Rep. 1086), requiring railway companies to fix their rates annually for the transportation of passengers and freight, and also requiring them to post a printed copy of such rates at all their stations (*Chicago & N. W. R. Co. v. Fuller*, 17 Wall. 500, 21 L. ed. 710), forbidding the consolidation of parallel or competing lines of railway (*Louisville & N. R. Co. v. Kentucky*, 181 U. S. 877, 40 L. ed. 849, 16 Sup. Ct. Rep. 714), regulating the heating of passenger cars, and directing guards and guard posts to be placed on railroad bridges and trestles and the approaches thereto (*New York, N. H. & H. R. Co. v. New York*, 165 U. S. 623, 41 L. ed. 853, 17 Sup. Ct. Rep. 418), providing that no contract shall exempt any railroad corporation from the liability of a common carrier or a carrier of passengers, which would have existed if no contract had been made (*Chicago, M. & St. P. R. Co. v. Solan*, 169 U. S. 133, 42 L. ed. 633, 18 Sup. Ct. Rep. 289), and declaring that when a common carrier accepts for transportation anything directed to a point of destination beyond the termination of his own line or route he shall be deemed thereby to assume an obligation for its safe carriage to such point of destination, unless, at the time of such acceptance, such carrier be released or exempted from such liability by contract in writing, signed by the owner or his agent (*Richmond & A. R. Co. v. E. A. Patterson Tobacco Co.*, 169 U. S. 811, 42 L. ed. 759, 18 Sup. Ct. Rep. 885). In none of these cases was it thought that the regulations were unreasonable or operated in any just sense as a restriction upon interstate commerce.

But for the reason that these laws were considered unreasonable and to unnecessarily hamper commerce between the states, we have felt ourselves constrained in a large number of cases to express our disapproval of such as provided for taxing directly or indirectly the carrying on or the profits of interstate commerce. We have also held to be invalid a statute of Louisiana requiring those engaged in interstate commerce to give all persons upon public conveyances equal rights and privileges in all parts of the conveyance, without distinction or discrimination

on account of race or color (*Hall v. De Cuir*, 95 U. S. 435, 24 L. ed. 547), another regulating the charges of railway companies for passengers or freight between places in different states (*Wabash, St. L. & P. R. Co. v. Illinois*, 118 U. S. 557, 30 L. ed. 244, 1 Inters. Com. Rep. 31, 7 Sup. Ct. Rep. 4), another requiring telegraph companies to deliver despatches by messenger to the person to whom the same are addressed, so far as they attempted to regulate the delivery of such despatches at places situated in another state (*Western U. Tele. Co. v. Pendleton*, 122 U. S. 847, 30 L. ed. 1187, 1 Inters. Com. Rep. 303, 7 Sup. Ct. Rep. 1126), and still another forbidding common carriers from bringing intoxicating liquors into the state without being furnished with a certificate that the consignee was authorized to sell intoxicating liquors in the county (*Bowman v. Chicago & N. W. R. Co.*, 125 U. S. 465, 31 L. ed. 700, 1 Inters. Com. Rep. 323, 8 Sup. Ct. Rep. 689, 1062).

Several acts in *pari materia* with the one under consideration have been before this court and have been approved or disapproved as they have seemed reasonable or unreasonable, or bore more or less heavily upon the power of railways to regulate their trains in the respective and sometimes conflicting interests of local and through traffic. In the earliest of these cases (*Illinois C. R. Co. v. Illinois*, 168 U. S. 142, 41 L. ed. 107, 16 Sup. Ct. Rep. 1090), the very statute of Illinois under consideration in this case, as construed and applied by the supreme court of that state, was held to be an unreasonable restriction upon the interstate traffic, in requiring a fast mail train from Chicago to place south of the Ohio river, over an interstate highway established by authority of Congress, to delay the transportation of its interstate passengers and United States mail by turning aside from its direct route and running to a station (Oairo) three and a half miles away from a point on that route, and back again to the same point, before proceeding on its way; and to do this for the purpose of discharging and receiving passengers at that station, for whom the railroad furnished other and ample accommodation. Said Mr. Justice Gray: "The state may doubtless compel the railroad company to perform the duty imposed by its charter of carrying passengers and goods between its termini within the state. But so long, at least, as that duty is adequately performed by the company, the state cannot, under the guise of compelling its performance, interfere with the performance of paramount duties to which the company has been subjected by the Constitution and laws of the United States."

Upon the contrary, in *Glendon v. Minnesota*, 166 U. S. 427, 41 L. ed. 1064, 17 Sup. Ct. Rep. 627, a state statute requiring every railroad to stop all its regular passenger trains running wholly within the state at its stations in all county seats long enough to take on and discharge passengers with safety was held to be a reasonable exercise of the police power of the state, even as applied to a train connecting with a train of the same company running into another state, and carrying some interstate passengers as well as the mail. The case was distinguished from that of the *Illinois C. R. Co. v. Illinois* in the fact that the train in question ran wholly within the state of Minnesota, and could have stopped at the county seats without deviating from its course; and that the statute of Minnesota expressly provided that the act should not apply to through trains entering the state from any other state, or to transcontinental trains of any railroad. Speaking of police regulations for the government of railroads while operating roads within the jurisdiction of the state, it was said that "they are not in themselves regulations of interstate commerce; and it is only when they operate as such in the circumstances of their application and conflict with the express or presumed will of Congress exerted upon the same subject, that they can be required to give way to the paramount authority of the Constitution of the United States." The railroad in this case was treated as a purely domestic corporation, notwithstanding it connected, as most railroads do, with railroads in other states.

In the most recent case upon this subject (*Lake Shore & M. S. R. Co. v. Ohio*, 178 U. S. 285, 43 L. ed. 702, 19 Sup. Ct. Rep. 465), a statute of Ohio providing that every railroad company should cause three of its regular trains carrying passengers, if so many are run daily, Sundays excepted, to stop at a station, city or village containing over 3,000 inhabitants, for a time sufficient to receive and let off passengers, was held to be, in the absence of legislation by Congress upon the subject, consistent with the Constitution of the United States, when applied to trains engaged in interstate commerce through the state of Ohio. In delivering the opinion of the court Mr. Justice Harlan observed: "The statute does not stand in the way of the railroad company running as many trains as it may choose between Chicago and Buffalo without stopping at intermediate points, or only at very large cities on the route, if in the contingency named in the statute the required number of trains stop at each place containing 3,000 inhabitants long enough to receive and let off passengers. It seems from the evidence that the average time required to stop a train and receive and let off passengers is only three minutes. Certainly the state of Ohio did not endow the plaintiff in error with the rights of a corporation for the purpose simply of subverting the conveniences of passengers traveling through the state between points outside of its territory. . . . It was for the state to take into consideration all the circumstances affecting passenger travel within its limits, and as far as practicable make such regulations as were

just to all who might pass over the road in question. It was entitled, of course, to provide for the convenience of persons desiring to travel from one point to another in the state on domestic trains. But it was not bound to ignore the convenience of those who desired to travel from places in the state to places beyond its limits, or the convenience of those outside of the state who wished to come into it. Its statute is in aid of interstate commerce of that character. It was not compelled to look only to the convenience of those who wished to pass through the state without stopping." This case is readily distinguishable from the one under consideration, in the fact that the statute of Ohio required only that three regular passenger trains should stop at every station containing 3,000 inhabitants, leaving the company at liberty to run as many through passenger trains exceeding three per day as it chose, without restriction as to stopping at particular stations. In other words, it left open the loophole which the statute of Illinois has effectually closed.

The question broadly presented in this case is this: Whether a state statute is valid which requires every passenger train, regardless of the number of such trains passing each way daily and of the character of the traffic carried by them, to stop at every county seat through which such trains may pass by day or night, and regardless also of the fact whether another train designated especially for local traffic may stop at the same station within a few minutes before or after the arrival of the train in question.

The demurrer to the answer admits that the railway company furnishes a sufficient number of regular passenger trains (four each way a day), to accommodate all the local and through business along the line of the road, and that all of such trains stop at Hillsboro; that none of such trains have been taken off, and all of which ran prior to the putting on of the Knickerbocker Special still run and still stop at Hillsboro, and that they furnish ample and sufficient accommodation to all persons desiring to travel to and from that place; that the Knickerbocker Special was put on in response to an urgent demand on the part of the through traveling public from St. Louis to New York, and that it was necessary, as the passenger trains theretofore used could not, by reason of stopping at way stations, make the time required for eastern connections, and if compelled to stop at county seats the company will be compelled to abandon the train, to the great damage of the traveling public and to the railway company.

It is evident that the power attempted to be exercised under this statute would operate as a serious restriction upon the speed of the trains engaged in interstate traffic, and might, in some cases, render it impossible for trunk lines running through the state of Illinois to compete with other lines running through states in which no such restrictions were applied. If such passenger trains may be compelled to stop at county seats it is difficult to see why the legislature may not compel them to stop at every station,—a requirement which would be practically destructive of through travel, where there were competing lines unhampered by such regulations. While, as we held in the *Lake Shore Case*, railways are bound to provide primarily and adequately for the accommodation of those to whom they are directly tributary, and who not only have granted to them their franchise, but who may have contributed largely to the construction of the road, they are bound to do more than this, and may then provide special facilities for the accommodation of through traffic. We are not obliged to shut our eyes to the fact that competition among railways for through passenger traffic has become very spirited, and we think they have a right to demand that they shall not be unnecessarily hampered in their efforts to obtain a share of such traffic. It is evident, however, that neither the greater safety of their tracks, the superior comfort of their coaches or sleeping berths, or the excellence of their tables would insure them such share if they were unable to compete with their rivals in the matter of time. The great efforts of modern engineering have been directed to combining safety with the greatest possible speed in transportation, both by land and water. The public demand this; the railway and steamship companies are anxious in their own interests to furnish it, and local legislation ought not to stand in the way of it.

With no disposition whatever to vary or qualify the case above cited, neither the conclusions of the court nor the tenor of the opinions are opposed to the principle we hold to in this case, that, after all local conditions have been adequately met, railways have the legal right to adopt special provisions for through traffic, and legislative interference therewith is unreasonable, and an infringement upon that provision of the Constitution which we have held requires that commerce between the states shall be free and unobstructed.

While the statute in question is operative only in the state of Illinois, it is obnoxious to the criticism made of the Louisiana statute in *Hall v. De Cuir*, 35 U. S. 485, 24 L. ed. 547, that "while it purports only to control the carrier when engaged within the state, it must necessarily influence his conduct, to some extent, in the management of his business throughout his entire voyage."
* * * If each state was at liberty to regulate the conduct of carriers while within its jurisdiction, the confusion likely to follow could not but be productive of great inconvenience and unnecessary hardship. Each state could provide for its own passengers and regulate the transportation

of its own freight regardless of the interests of others." The distinction between this statute and regulations requiring passenger trains to stop at railroad crossings and drawbridges, and to reduce the speed of trains when running through crowded thoroughfares; requiring its tracks to be fenced, and a bell and whistle to be attached to each engine, signal lights to be carried at night, and tariff and time tables to be posted at proper places, and other similar requirements contributing to the safety, comfort, and convenience of their patrons,—is too obvious to require discussion. *Railroad Commission Cases*, 116 U. S. 807, 884, sub nom. *Stone v. Farmer's Loan & T. Co.* 29 L. ed. 686, 848, 6 Sup. Ct. Rep. 834, 888, 1191.

We are of opinion that the act in question is a direct burden upon interstate commerce, and the judgment of the supreme court of the state of Illinois must therefore be reversed, and the case remanded to that court for further proceedings not inconsistent with this opinion.

Mr. Justice Brewer and Mr. Justice Shiras concurring:

We concur in this judgment on the proposition that the act of the legislature of Illinois, whether reasonable or unreasonable, wise or foolish, is, as applied to the facts of this case, an attempt by the state to directly regulate interstate commerce, and, as such attempt, is beyond the power of the state.

FELIX M. HANLEY *et al.*, MEMBERS OF THE RAILROAD COMMISSION OF ARKANSAS, *Appellants*,
v.

KANSAS CITY SOUTHERN RAILWAY COMPANY.

Argued and submitted December 18, 1902; (23 Sup. Ct. Rep. 214) decided January 5, 1903.

Interstate Commerce—State Regulation of Railroad Rates—Points within State—Shipment over Route Partly outside State.

The Railroad Commission of Arkansas cannot without violating the commerce clause of the Federal Constitution, fix and enforce rates for the continuous transportation of goods between two points within the State of Arkansas, where a large part of the route is outside of the State, through the Indian Territory or Texas.

Appeal from the circuit court of the United States for the eastern district of Arkansas to review a decree for plaintiff in a suit to enjoin the Railroad Commissioners of Arkansas from fixing and enforcing railroad rates. Affirmed.

See same case below, 106 Fed. 853.

The facts are stated in the opinion.

Mr. Charles E. Warner and Messrs. Winchester & Martin for appellants.

Messrs. Gardiner Lathrop, Thomas R. Morrow, James B. Read, and Max Pam for appellee.

MR. JUSTICE HOLMES delivered the opinion of the court:

This is a bill in equity brought in the circuit court by a railway company incorporated under the laws of Missouri, against the Railroad Commissioners of Arkansas, seeking an injunction against their fixing and enforcing certain rates, as we shall explain. The bill was demurred to for want of equity, the demurrer was overruled, and a decree was entered for the plaintiff. The defendants bring the case here by appeal.

The plaintiff owns a road running through several states and territories. The road after leaving Missouri runs for twenty-eight miles and a fraction through Arkansas to the dividing line between that State and Indian Territory, then nearly 128 miles in the territory, and then over 117 miles in Arkansas, again, to Texas. There is also a branch line running from Fort Smith, in Arkansas, to Spiro, in the Indian Territory, about a mile of which is in the State and fifteen in the territory, and there are other branches. Goods were shipped from Fort Smith by way of Spiro and the road in Indian Territory to Grannis, in Arkansas, on a through bill of lading, the total distance being a little more than fifty-two miles in Arkansas and nearly sixty-four in the Indian Territory. For this the railroad company charged a sum in excess of the rate fixed by the railroad commissioners, and was summoned before them under the State law. The commissioners decided that the company was liable to a penalty under the State statute, assert their right to fix rates for continuous transportation between two points in Arkansas, even when a large part of the route is outside the State through the Indian Territory or Texas, and intend to enforce compliance with these rates. The only question argued, and the only one that we shall discuss, is whether the action of the commissioners is within the power of a State, or whether it is bad as interfering with the power of Congress to regulate commerce among the several States and with the Indian tribes.

Smyth v. Ames, 160 U. S. 466, 517, 42 L. Ed. 819, 838, 18 Sup. Ct. Rep. 418.

It may be assumed that this power of Congress over commerce between Arkansas and the Indian Territory is not less than its power over commerce among the States (*Stouenburgh v. Hennick*, 129 U. S. 141, 32 L. Ed., 637, 9 Sup. Ct. Rep., 256), and the distinction hardly is important, since the appellants are asserting similar authority where the loop beyond the State boundary runs through Texas. We may as well add, in this connection, that the present railroad gets the authority for its line in the Indian Territory through a predecessor in title, from an act of Congress of 1893, chapter 169, 27 Stat. at L., 487, and that, by that act, Congress "reserves the right to regulate the charges for freight and passengers on said railroad . . . until a State government shall be authorized to fix and regulate the cost," etc.; "but Congress expressly reserves the right to fix and regulate, at all times, the cost of such transportation by said railroad or said company whenever such transportation shall extend from one State into another, or shall extend into more than one State."

It may be assumed further, as implied by the language just quoted, that the transportation in the present case was commerce. See also the act of February 4, 1897, Chap. 104 Sec. 1, 24 Stat. at L. 379 (U. S. Comp. Stat. 1901, p. 8154); *Gloucester Ferry Co. v. Penn.* 114 U. S. 193, 203, 29 L. Ed. 153, 161, 1 Inters. C. Rep. 382, 5 Sup. Ct. Rep. 826 and *Wabash St. L. & P. R. Co. v. Illinois*, 118 U. S. 557, 30 L. Ed. 244, 1 Inters. C. Rep. 81, 7 Sup. Ct. Rep. 4. Transportation for others, as an independent business, is commerce, irrespective of the purpose to sell or retain the goods which the owner may entertain with regard to them after they shall have been delivered.

The transportation of these goods certainly went outside of Arkansas, and we are of the opinion that in its aspect of commerce it was not confined within the State. Suppose that the Indian Territory were a state, and should try to regulate such traffic, what would stop it? Certainly not the fiction that the commerce was confined to Arkansas; if it could not interfere the only reason would be that this was commerce among the states. But if this commerce would have that character as against the state supposed to have been formed out of the Indian territory, it would have it equally as against the State of Arkansas. If one could not regulate it the other could not.

No one contends that the regulation could be split up according to the jurisdiction of state or territory over the tract, or that both state and territory may regulate the whole rate. There can be but one rate, fixed by one authority, whether that authority be Arkansas or Congress. *Wabash St. L. & P. R. Co. v. Illinois*, 118 U. S. 557, 30 L. Ed. 244, 1 Inters. C. Rep. 81, 7 Sup. Ct. Rep. 4; *Covington & C. Bridge Co. v. Kentucky*, 154 U. S. 204, 3 L. Ed. 962, 4 Inters. C. Rep. 669, 14 Sup. Ct. Rep. 1087; *Hall v. DeCuir*, 95 U. S. 435, 24 L. Ed. 547. But it would be more logical to allow a division according to the jurisdiction over the tract than to declare that the subject for regulation is indivisible, yet that the indivisibility does not depend upon the commerce, being under the authority of congress, but upon a fiction which attributes it wholly to Arkansas, although the fiction is quite beyond the power of Arkansas to enforce.

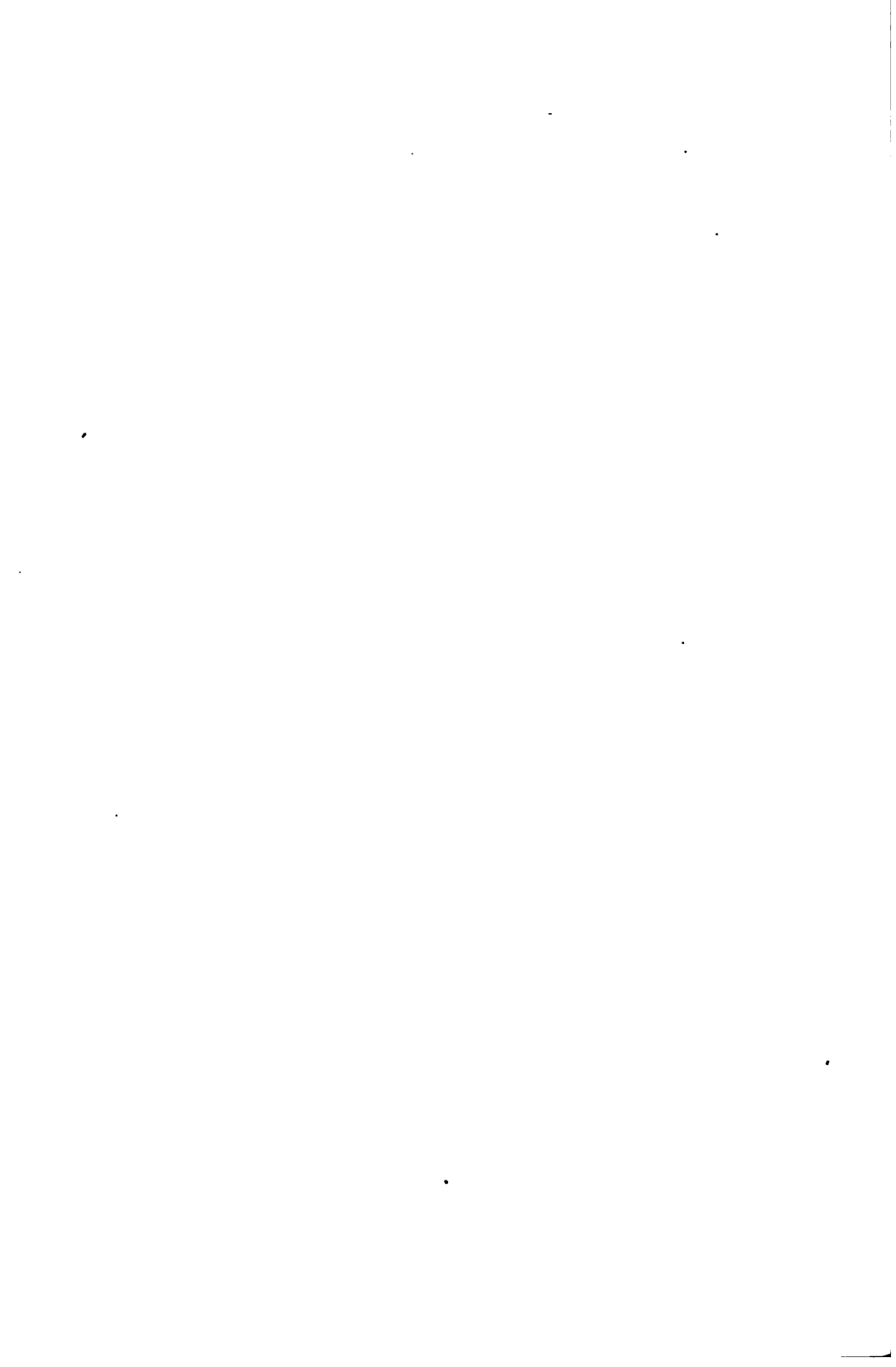
It is decided that navigation on the high seas between ports of the same State is subject to regulation by congress (*Lord v. Goodall N. & P. S. S. Co.* 103 U. S. 541, 26 L. Ed. 224), and is not subject by the State (*Pacific Coast S. S. Co. v. Railroad Commissioners*, 9 Sawyer, 253, 18 Fed. Rep. 10); and, although it is argued that these decisions are not conclusive, the reason given by Mr. Justice Field for his decision in the last cited case disposes equally of the case at bar. "To bring the transportation within the control of the State, as part of the domestic commerce, the subject transported must be within the entire voyage under the exclusive jurisdiction of the State." 9 Sawyer, 253, 18 Fed. Rep. 13. Decisions in point are *State ex rel. Railroad Warehouse Com. v. Chicago, St. P., M. & O. R. Co.*, 40 Minn. 297, 3 L. R. A. 233, 2 Inters. C. Rep. 513, 41 N. W. Rep. 1047; *Sternberger v. Cape Fear & Y. Valley R. Co.*, 29 S. C. 510, 2 L. R. A. 105, 7 S. E. Rep. 393. See also *Milk Producers' Protective Assn. v. Delaware, L. & W. R. Co.*, 7 Inters. C. Rep. 92, 160, 161.

There are some later State decisions contrary to those last cited. *Campbell v. Chicago, M. & St. F. R. Co.*, 36 Iowa, 587, 17 L. R. A. 443, 4 Inters. C. Rep. 403, 53 N. W. 851; *Seawell v. Kansas City, Ft. S. & M. R. Co.*, 119 Mo. 222, 5 Inters. C. Rep. 262, 24 S. W. 1002; *State ex rel. Railroad Comrs. v. Western Union Teleg. Co.*, 113 N. C. 213, 22 L. R. A. 570, 18 S. E. 889. But these decisions were made simply out of deference to conclusions drawn from *Lehigh Valley R. Co. v. Pennsylvania*, 145 U. S. 192, 36 L. Ed. 672, 4 Inters. C. Rep. 87, 12 Sup. Rep. Ct. 895, and we are of the opinion that they carry their conclusions too far. That was the case of a tax, and was distinguished expressly from an attempt by a state directly to regulate the transportation while outside its borders. 145 U. S. 204, 36 L. Ed. 678, 4 Inters. C. Rep. 91, 12 Sup. Ct. Rep. 899. And although it was intimated that, for the purposes before the court to some extent commerce by transportation might have its character fixed by the relation between the two ends of the transit, the intimation was carefully confined to those purposes. Moreover, the tax "was determined in respect of receipts for the proportion of the transportation within the

State." 145 U. S. 201, 38 L. Ed. 675, 4 Inters. Com. Rep. 90, 12 Sup. Ct. Rep. 808. Such a proportioned tax had been sustained in the case of commerce admitted to be interstate. *Maine v. Grand Trunk R. Co.*, 142 U. S. 217, 35 L. Ed. 994, 3 Inters. Com. Rep. 807, 12 Sup. Ct. Rep. 121, 153. Whereas it is decided, as we have said, that when a rate is established, it must be established as a whole.

We are of the opinion that the language which we have quoted from Mr. Justice Field is correct, and that the decree of the circuit court should be affirmed.

Decree affirmed.



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ERRATA.

TABLE NO. 1.

The total mileage of C., M. & St. P.—Dubuque & Southwestern Division should be 48.68 miles.

The mileage of C. & N.-W.—Ottumwa, Cedar Falls & St Paul Branch in Keokuk county should be 16.99 miles and in Mahaska county, 17.90 miles.

The assessment per mile of the C., R. I. & P.—Carson Branch should be \$8,500.

TABLE NO. 4.

ADAIR COUNTY—The mileage of the Oreston & Northern R. R. should be 19.562 and the total assessment \$68,482, making the total assessment for county \$199,852.

AUDUBON COUNTY—The total assessment of the C. & N.-W.—Iowa Southwestern Branch should be \$41,965.

BUTLER COUNTY—The total assessment of the Dubuque & Sioux City Railway—Main Line should be \$199,280.

CALHOUN COUNTY—The total assessment of the C., M. & St. P.—Storm Lake Branch should be \$35,100.

CERRO GORDO—The total assessment of the C., M. & St. P.—Iowa & Dakota Division should be \$188,916; the total assessment of the C. & N.-W.—Iowa, Minnesota & Northwestern Branch, \$123,292 and the total assessment for county \$659,057.

CLARKE COUNTY—The total assessment for county should be \$425,808.

CLAYTON COUNTY—The total assessment of C., M. & St. P.—Dubuque Division should be \$217,820 and the total assessment for county \$618,015.

DUBUQUE COUNTY—The total assessment of Chicago Great Western—Main Line should be \$241,877 and the total assessment for county \$768,752.

FAYETTE COUNTY—The assessment per mile of the C., M. & St. P.—Davenport & N.-W. Division should be \$3,800 and the total assessment \$122,166, making total assessment for county \$542,242.

FLOYD COUNTY—The total assessment of Burlington, Cedar Rapids & Northern—Main Line should be \$152,850 and the total assessment for county \$406,268.

HARDIN COUNTY—The total assessment of the Chicago, Iowa & Dakota Railway should be \$79,200 and the total assessment for county \$729,606.

JEFFERSON COUNTY—The mileage of the Burlington & Western Railway should be 17.816 and the total assessment \$62,356, making the total assessment for county \$662,366.

PLYMOUTH COUNTY—The total assessment of Dubuque & Sioux City—Main Line from Le Mars southwest should be \$227,115 and the total assessment for county \$718,649.

TAMA COUNTY—The total assessment of the Chicago & North-Western—Main Line should be \$367,430 and the total assessment for county \$1,070,018.

WAPELLO COUNTY—The assessment per mile of the C., M. & St. P.—Rutledge-Muscatine extension should be \$753 and the total assessment of same \$10,402, making total assessment for county \$761,663.

WASHINGTON COUNTY—The assessment per mile of the C., M. & St. P.—Rutledge-Muscatine extension should be \$500 and the total assessment of same \$18,100, making total assessment for county \$506,849.

THIRTY-SECOND ANNUAL REPORT
OF THE
ASSESSED VALUATION
OF
RAILROAD PROPERTY

IN THE
STATE OF IOWA,

AS FIXED BY THE
Executive Council of the State, July 24, 1903.

COMPILED BY A. H. DAVISON,
SECRETARY OF THE EXECUTIVE COUNCIL.

PRINTED BY AUTHORITY OF CHAPTER FOUR, ACTS TWENTY-EIGHTH
GENERAL ASSEMBLY.

WITH A STATEMENT OF THE ASSESSMENT OF EXPRESS
PROPERTY IN THE STATE OF IOWA.

DES MOINES:
BERNARD MURPHY, STATE PRINTER.
1903.

LIST

Of the principal officers of the railroads of the state, with post office addresses.

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ASSESSED VALUATION OF RAILROAD PROPERTY.

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Auditor—B. L. Crosby, St. Joseph, Mo.
Tax Commissioner—Geo. N. Mills, St. Louis, Mo.
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General Manager—C. M. Levey, St. Louis, Mo.
Chief Engineer—L. F. Goodale, St. Louis, Mo.
Auditor—B. L. Crosby, St. Joseph, Mo.
Tax Commissioner—Geo. N. Mills, St. Louis, Mo.
Superintendent of Iowa Division—Henry Miller, Hannibal, Mo.

KEOKUK & WESTERN RAILROAD.

President—J. W. Blythe, Burlington, Iowa.
General Manager—A. C. Goodrich, Keokuk, Iowa.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—T. S. Howland, Chicago, Ill.
Auditor—T. R. Board, Keokuk, Iowa.

MANCHESTER & ONEIDA RAILWAY.

President—A. Hallister, Manchester, Iowa.
Vice-President—M. T. LeRoy, Manchester, Iowa.
Secretary—H. O. Haerberle, Manchester, Iowa.
Treasurer—S. J. Seeds, Manchester, Iowa.
General Manager—J. L. Sullivan, Manchester, Iowa.
Auditor—Jos. Hutchinson, Manchester, Iowa.

NEWTON & NORTHWESTERN RAILWAY COMPANY.

President—Hamilton Browne, Boone, Iowa.
Vice-President—S. T. Meservey, Ft. Dodge, Iowa.
Treasurer—J. J. Wright, Chicago, Ill.
Secretary and General Superintendent—Wm. A. Kelly, Fraser, Iowa.
Auditor—Wm. A. Kelly, Fraser, Iowa.

MASON CITY AND FT. DODGE RAILROAD.

President—A. B. Stickney, St. Paul, Minn.
Vice-President—Arthur S. Fairchild, New York City, N. Y.
Secretary—Homer S. Pace, New York City, N. Y.
Auditor—C. O. Kalman, St. Paul, Minn.
Treasurer—C. E. Silkworth, New York City, N. Y.
Superintendent—O. Cornelison, Ft. Dodge, Iowa.

MINNEAPOLIS & ST. LOUIS RAILWAY.

President—Edwin Hawley, New York, N. Y.
Vice-President—L. F. Day, Minneapolis, Minn.
Secretary and Assistant Treasurer—Joseph Gaskell, Minneapolis, Minn.
Treasurer—F. H. Davis, New York, N. Y.
General Solicitor—Albert E. Clarke, Minneapolis, Minn.
General Manager—L. F. Day, Minneapolis, Minn.
General Superintendent—M. Sweeney, Minneapolis, Minn.
Chief Engineer—H. G. Kelley, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.

ASSESSED VALUATION OF RAILROAD PROPERTY.

MUSCATINE NORTH AND SOUTH RAILROAD.

President—Walter M. Gorham, Philadelphia, Pa.
Vice-President—H. F. Balch, Minneapolis, Minn.
Secretary and Treasurer—Henry Jayne, Muscatine, Iowa.
General Manager—Charles Howard, Muscatine, Iowa.
Auditor—Geo. Reeder, Muscatine, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY.

President—J. C. Welling, Chicago, Ill.
Vice-President—Jno. R. Webster, Omaha, Neb.
Secretary and Treasurer—Jno. H. Daniels, Omaha, Neb.
General Manager—Jno. R. Webster, Omaha, Neb.
General Solicitor—Wm. Baird, Omaha, Neb.
Chief Engineer—J. A. T. Waddell, Kansas City, Mo.

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President, T. S. Howland, Chicago, Ill.
Secretary and Treasurer—W. C. Maxwell, Keokuk, Iowa.
General Solicitor—O. M. Spencer, St. Joseph, Mo.
General Manager—O. M. Levey, St. Louis, Mo.
Chief Engineer—L. F. Goodale, St. Louis, Mo.
Auditor—B. L. Crosby, St. Joseph, Mo.
Tax Commissioner—George N. Mills, St. Louis, Mo.
Superintendent of Iowa Division—Henry Miller, Hannibal, Mo.

STACYVILLE RAILROAD COMPANY.

President—W. J. Knight, Dubuque, Iowa.
Vice-President—F. B. Harriman, Dubuque, Iowa.
Secretary—F. E. Couch, Dubuque, Iowa.
Treasurer—J. F. Titus, Chicago, Ill.

TABOR & NORTHERN RAILWAY.

(No report filed.)

TOLEDO & NORTHWESTERN RAILWAY.

President—Marvin Hughitt, Chicago, Ill.
Vice-President and Secretary—Eugene E. Osborn, New York, N. Y.
Treasurer—Samuel O. Howe, New York, N. Y.
General Solicitor—Lloyd W. Bowers, Chicago, Ill.
General Manager—William A. Gardner, Chicago, Ill.
General Superintendent—William D. Cantillon, Chicago, Ill.
Chief Engineer—E. O. Carter, Chicago, Ill.
Auditor—Joseph B. Redfield, Chicago, Ill.
Tax Commissioner—Frank P. Crandon, Chicago, Ill.
Superintendent of Northern Iowa Division—W. D. Beck, Eagle Grove, Iowa.

UNION TERMINAL RAILWAY COMPANY.

President—Sydney L. Wright, 308 Chestnut street, Philadelphia, Pa.
Vice-President—John Cadwalader, Philadelphia, Pa.
Secretary—Walter T. Bilyen, Philadelphia, Pa.
Treasurer—Adam A. Stull, Philadelphia, Pa.
General Solicitor—C. H. Jones, Philadelphia, Pa.
General Manager—B. S. Josselyn, Sioux City, Iowa.

UNION PACIFIC RAILROAD.

President—Horace G. Burt, Omaha, Neb.
Vice-President—William D. Cornish, New York, N. Y.
Secretary—Alex. Millar, New York, N. Y.

Treasurer—Frederick V. S. Crosby, New York, N. Y.
General Solicitor—W. R. Kelly, Omaha, Neb.
Chief Engineer—John B. Berry, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.
Superintendent of Iowa Division—R. W. Baxter, Omaha, Neb.

WARASH RAILWAY. (DES MOINES & ST. LOUIS AND OMAHA & ST. LOUIS R. R.)

President—J. Ramsey, Jr., St. Louis, Mo.
Vice-President—Edgar G. Welles, New York, N. Y.
Secretary—J. O. Otteson, New York, N. Y.
Treasurer—F. L. O'Leary, St. Louis, Mo.
General Solicitor—W. H. Blodgett, St. Louis, Mo.
General Superintendent—H. L. Magee, St. Louis, Mo.
Chief Engineer—W. S. Newhall, St. Louis, Mo.
Auditor—D. B. Howard, St. Louis, Mo.
Tax Commissioner—John M. McMann, Springfield, Ill.
Superintendent of Iowa Division—J. S. Goodrich, Moberly, Mo.

WILLMAR & SIOUX FALLS RAILWAY.

President—L. W. Hill, St. Paul, Minn.
Vice-President—Robert I. Farrington, St. Paul, Minn.
Secretary and Treasurer—E. Sawyer, St. Paul, Minn.
General Solicitor—R. A. Wilkinson, St. Paul, Minn.
General Manager—F. E. Ward, St. Paul, Minn.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
Auditor—J. L. Cramer, St. Paul, Minn.
Tax Commissioner—Chas. Hayden, St. Paul, Minn.
Superintendent of Iowa Divisions—L. W. Bowen, Willmar, Minn.
Comptroller—J. G. Drew, St. Paul, Minn.

WISCONSIN, MINNESOTA & PACIFIC RAILROAD COMPANY. (WINONA & WESTERN RY. CO.)

President—F. B. Kellogg, St. Paul, Minn.
Vice President—A. B. Stickney, St. Paul, Minn.
Secretary—G. F. Philleo, St. Paul, Minn.
Treasurer—C. O. Kalman, St. Paul, Minn.
Manager—S. C. Stickney, St. Paul, Minn.
Tax Commissioner—M. C. Woodruff, St. Paul, Minn.

INTERURBAN RAILWAY OFFICERS.

BOONE SUBURBAN RAILWAY COMPANY

President—Loran W. Reynolds, Boone, Iowa.
Secretary, Auditor and General Manager—John Reynolds, Boone, Iowa.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

President—P. E. Hall, Cedar Rapids, Iowa.
Secretary and Treasurer—John S. Ely, Cedar Rapids, Iowa.
Superintendent—F. L. Diserens, Cedar Rapids, Iowa.

INTERURBAN RAILWAY COMPANY

President—H. H. Polk, Des Moines, Iowa.
Vice-President—A. W. Harris, Chicago, Ill.
Secretary—W. H. Haskitt, Des Moines, Iowa.
Treasurer—G. B. Hippee, Des Moines, Iowa.
Solicitor—N. T. Guernsey, Des Moines, Iowa.
Auditor—C. L. Wright, Des Moines, Iowa.
Chief Engineer—J. Caras, Des Moines, Iowa.

MASON CITY & CLEAR LAKE TRACTION COMPANY

President, Treasurer and General Manager—W. E. Brice, Mason City, Iowa.

Vice-President, Secretary and Auditor—F. J. Hanlon, Mason City, Iowa.

Solicitors—Clegggett, Rule and Keeler, Mason City, Iowa.

THE TAMA & TOLEDO ELECTRIC RAILWAY COMPANY.

President—W. C. Walters, Toledo, Iowa.

Vice-President—W. E. Brice, Mason City, Iowa.

Secretary and Treasurer—H. A. Shanklin, Toledo, Iowa.

General Manager—W. C. Walters, Toledo, Iowa.

WATERLOO & CEDAR FALLS RAPID TRANSIT COMPANY.

President and General Manager—L. S. Cass, Waterloo, Iowa.

Vice-President and Secretary—J. F. Cass, Sumner, Iowa.

Treasurer and Auditor—E. A. Boggs, Waterloo, Iowa.

Engineer—M. L. Newton, Waterloo, Iowa.

TABLE No. 1.

Length of Railroads January 1, 1903, and the assessed value thereof.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Albia & Centerville Railway</i>	Appanoose	18.44	24.44		\$ 73,820
	Monroe	11.00	24.44	\$8,000	73,820
<i>Ames & College Railway</i>	Story	1.938	1.938	2,500	4,970
<i>Atchison, Topeka & Santa Fe Ry.</i>	Lee	19.76	19.76	12,500	247,000
<i>Chicago, Burlington & Quincy Ry.</i>			1,868.7633		8,171,082
Main Line	Adams	26.475			
	Clarke	25.811			
	Des Moines	18.070			
	Henry	19.864			
	Jefferson	24.608			
	Lucas	25.823			
	Mills	23.240			
	Monroe	27.833			
	Montgomery	27.081			
	Union	25.145			
	Wapello	26.706	277.151	18,500	3,741,588
<i>Ft. Madison Branch</i>	Henry	2.670			
	Jefferson	18.00			
	Lee	25.640			
	Van Buren	14.720	56.080	2,500	140,075
<i>Albia, Knoxville & Des Moines, & Des Moines & Knoxville.</i>	Marion	39.204			
	Monroe	10.772			
	Polk	10.185			
	Warren	7.696	67.807	4,000	271,228
<i>Chariton, Des Moines & South- ern</i>	Lucas	11.561			
	Warren	21.489	33.000	3,500	115,500
<i>Chariton Branch</i>	Decatur	15.907			
	Lucas	13.741			
	Wayne	6.868	36.541	4,000	146,164
<i>Leon, Mt. Ayr & Southwestern Branch</i>	Decatur	25.659			
	Ringgold	23.642	54.281	4,000	217,124
<i>Creston Branch</i>	Adams	3.960			
	Taylor	28.008			
	Union	10.742	42.690	4,500	192,060
<i>Creston & Northern R. R.</i>	Adair	19.562			
	Union	8.182	27.704	3,500	96,964
<i>Western Iowa R. R.</i>	Adair	10.270			
	Cass	10.066	20.365	3,000	61,095
<i>Nebraska City Branch</i>	Fremont	19.741			
	Montgomery	7.698			
	Page	11.800	39.209	4,750	186,242
	Cass	8.557			
	Montgomery	12.439			
	Pottawattamie	1.996	17.992	3,500	62,972
<i>Nebraska City, Sidney & North- eastern</i>	Fremont	12.139			
	Mills	8.918	21.057	3,000	63,171
<i>Hastings & Avoca R. R.</i>	Mills	10.483			
	Pottawattamie	5.244	15.727	3,000	47,181

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Northern Division.....	Dubuque .....	.532	.532	\$20,000	\$ 10,640
Kansas City, St. Joe & Council Bluffs	Fremont	29.733			
	Mills	17.038			
	Pottawattamie	8.230	56.026	7,600	425,797
Tarkio Valley R. R.	Page	2.1743	2.1743	4,500	9,784
Brownsville & Nodaway Valley R. R.	Montgomery.....	2.418			
	Page	22.810	25.228	4,500	113,526
Clarinda, College Springs & Southwestern	Page	17.768	17.768	4,500	79,956
Keokuk & St. Paul R. R.	Des Moines.....	8.980			
	Lee	38.296	42.276	9,000	380,484
St. Louis, Keokuk & Northwestern.....	Henry	14.25			
	Lee	36.75	51.00	3,300	168,300
Humeston & Shenandoah R. R.	Decatur	15.120			
	Page	27.180			
	Ringgold	26.270			
	Taylor	27.000	95.52	3,000	286,560
Keokuk & Western R. R.	Appanoose.....	29.200			
	Decatur	14.180			
	Wayne	29.800	73.180	4,750	347,605
Chicago, Burlington & Kansas City Railway.....	Appanoose.....	17.970			
	Davis	15.450			
	Lee	16.880			
	Van Buren.....	27.590	77.640	3,600	279,504
Burlington & Western.....	Henry	10.568			
	Jefferson.....	17.816			
	Keokuk	13.447			
	Mahaska	15.010			
	Washington.....	13.862	70.708	3,500	247,460
Burlington & Northwestern	Des Moines.....	13.061			
	Henry	9.515			
	Louis	8.146			
	Washington.....	12.690	33.732	3,500	135,562
Des Moines & Kansas City R. R.	Clarke	21.900			
	Decatur	29.080			
	Madison	12.430			
	Polk	7.290			
	Warren	27.730	98.440	3,500	344,540
Chicago Great Western Railway..			773.03		3,335,834
Main Line	Bremer	6.03			
	Buchanan	11.41			
	Chickasaw	25.70			
	Delaware	25.62			
	Dubuque	31.21			
	Fayette	19.82			
	Howa d	13.14			
	Mitchell.....	9.90	142.33	7,750	1,103,932
Southwestern Branch	Black Hawk	50.42			
	Buchanan	2.90			
	Fayette	6.82			
	Grundy	7.95			
	Jasper	19.02			
	Madison	19.48			
	Marshall.....	31.73			
	Polk	23.99			
	Ringgold.....	23.94			
	Tama	12.64			
	Taylor	5.79			
	Union	22.53			
	Warren	13.79	228.18	5,400	1,232,172
Cedar Falls Branch	Black Hawk	7.43	7.43	3,500	26,180
Waverly Branch.....	Franklin.....	9.602			
	Bremer	26.520			
	Butler	27.804	63.926	3,500	228,741

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Lyle Branch	Mitchell	5.805			
	Worth	14.855	19.960	\$ 3,500	\$ 69,860
Wisconsin, Minnesota & Pacific	Howard	1.51			
	Mitchell	21.37	22.88	2,500	57,200
Mason City & Ft. Dodge— Main Line	Cerro Gordo	31.511			
	Franklin	1.535			
	Webster	31.850			
	Worth	2.004			
	Wright	33.506	99.406	3,100	308,158
Mason City & Ft. Dodge— Hampton Branch	Franklin	14.935			
	Wright	12.282	27.197	2,500	67,992
Mason City & Ft. Dodge— Omaha Extension—Ironed..	Calhoun	18.578			
	Carroll	35.176			
	Crawford	1.919			
	Webster	13.523	68.196	2,500	170,490
Mason City & Ft. Dodge— Omaha Extension—Unironed ..	Crawford	1.095			
	Harrison	1.949			
	Pottawattamie	23.748			
	Shelby	32.598	64.595	1,000	64,595
Mason City & Ft. Dodge— Oelwein-Waverly Extension...	Bremer	19.88			
	Fayette	9.00	29.88	800	8,514
Chicago, Milwaukee & St. Paul Railway.....			1,868.83		10,478,890
Chicago & Council Bluffs Division	Benton	24.08			
	Boone	7.88			
	Carroll	24.96			
	Clinton	55.06			
	Crawford	12.50			
	Dallas	24.72			
	Guthrie	19.54			
	Harrison	7.01			
	Jackson	13.02			
	Jones	25.54			
	Linn	23.04			
	Marshall	25.39			
	Pottawattamie	25.56			
	Shelby	24.81			
	Story	24.79			
	Tama	33.82	349.18	10,000	3,491,800
Green Island Branch	Jackson	11.90	11.90	2,500	29,750
Kansas City Division.	Appanoose	22.34			
	Benton	1.78			
	Iowa	52.68			
	Keokuk	30.76			
	Linn	17.54			
	Monroe	10.47			
	Wapello	27.31			
	Wayne	14.96	157.84	5,750	907,580
Sioux City Branch	Crawford	30.78			
	Monona	27.53			
	Woodbury	31.96	90.27	4,500	406,215
Dubuque Division	Clayton	35.22			
	Dubuque	32.81			
	Jackson	31.04			
	Allamakee	36.11	136.18	6,000	817,080
Cascade Branch	Dubuque	19.50			
	Jackson	16.12	35.62	2,500	89,050
Volga Branch	Clayton	42.01			
	Fayette	16.20	58.21	3,000	174,630
Waukon Branch	Allamakee	22.81	22.81	2,500	57,025

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Davenport & Northwestern	Cedar	2.96			
	Clayton	12.17			
	Clinton	12.38			
	Delaware	28.96			
	Fayette	27.02			
	Jones	27.07			
	Scott	26.51			
	Winneshiek	2.47	151.07	\$ 3,300	\$ 498,531
Dubuque & Southwestern	Delaware	7.96			
	Dubuque	7.79			
	Jones	19.78			
	Linn	8.11	43.64	3,500	152,705
Maquoketa Branch	Clinton	21.50			
	Jackson	2.89			
	Scott	7.80	82.19	3,000	96,570
Iowa & Minnesota Division	Howard	24.38			
	Winneshiek	16.96	41.34	5,000	204,700
Clinton Branch	Clinton	10.58	10.58	3,500	37,030
Decorah Branch	Winneshiek	9.54	9.54	3,000	28,620
Austin Branch	Cerro Gordo	8.98			
	Mitchell	7.75			
	Worth	11.27	27.95	4,000	111,800
Iowa & Dakota Division	Allamakee	4.02			
	Cerro Gordo	24.22			
	Chickasaw	23.53			
	Clay	24.31			
	Clayton	22.68			
	Floyd	24.82			
	Hancock	24.15			
	Kossuth	24.85			
	Lyons	9.42			
	O'Brien	24.02			
	Palo Alto	24.84			
	Sioux	29.08	291.49	7,800	2,273,622
Elkader Branch	Winneshiek	29.75	19.20	3,000	57,600
Spirit Lake Branch	Clayton	19.20			
	Olav	7.70			
	Dickinson	12.83	20.08	3,000	60,090
Eden Branch	Sioux	8.99	8.99	3,000	26,970
Sioux City & Dakota Division	Lyons	8.04			
	Plymouth	15.00			
	Sioux	16.88			
	Woodbury	5.63	40.55	4,500	182,475
Des Moines Division— Main Line	Buena Vista	14.82			
	Calhoun	29.89			
	Clay	19.43			
	Dallas	25.71			
	Greene	27.85			
	Guthrie	16.99			
	Pocahontas	11.01			
	Polk	9.60	155.46	3,000	466,380
Des Moines Division— Storm Lake Branch	Buena Vista	7.73			
	Calhoun	11.70			
	Sac	19.15	38.58	3,000	115,740
Des Moines Division— Boone Line	Boone	15.84			
	Dallas	9.62			
	Polk	10.01	34.97	3,000	104,910
Rutledge Muscatine Extension	Muscatine	16.72	16.72	2,500	41,800
Rutledge-Muscatine Extension	Louis	6.11	6.11	1,500	9,165
Rutledge-Muscatine Extension	Jefferson	4.02			
	Keokuk	9.88			
	Wapello	13.87	27.27	750	20,452
Rutledge-Muscatine Extension	Washington	26.20	26.20	600	15,100

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chicago & North-Western Ry.</i>	Benton	24.84	1,574.84		\$ 11,284,601
Main Line.....	Boone	24.80			
	Carroll	25.41			
	Cedar	24.98			
	Clinton	40.17			
	Crawford	41.60			
	Greene	24.19			
	Harrison	80.88			
	Linn	29.88			
	Marshall	25.99			
	Pottawattamie	19.16			
	Story	24.18			
	Tama	25.84	360.82	\$14,500	5,079,640
Iowa-Midland Branch.....	Clinton	33.40			
	Jackson	14.60			
	Jones	22.98	70.98	3,000	212,940
Stanwood & Tipton Branch.....	Cedar	8.50	8.50	3,000	25,500
Ottumwa, Cedar F. & St. P. Br.	Benton	2.47			
	Keokuk	17.89			
	Mahaska	16.89			
	Poweshiek	27.21			
	Tama .....	.18	64.00	3,500	224,000
Moingona Branch.....	Boone	10.00	10.00	6,000	60,000
Southern Iowa Branch	Mahaska	19.14			
	Monroe	2.40	21.54	3,000	64,620
Maple River Branch	Carroll	9.84			
	Ica	83.16			
	Monona	24.85			
	Plymouth	7.96			
	Sac	54.02	180.19	5,000	900,950
Boyer Valley Branch	Woodbury	46.86			
	Crawford	17.94			
Soldier River Branch.....	Sac	6.88	24.77	3,700	91,649
	Crawford	28.44			
	Harrison	18.12			
	Monona	19.78	61.81	3,500	214,585
Fox Lake Branch	Emmet	18.78			
	Kossuth	11.75			
	Palo Alto	2.74	83.27	3,500	116,445
Iowa Railway Coal and Manu- facturing company	Boone	8.25	8.25	9,500	80,875
Des Moines & Minneapolis Br.	Hamilton	7.45			
	Polk	24.16			
	Story	25.78	57.84	7,500	430,650
Iowa Southwestern Branch ..	Audubon	11.99			
	Carroll	25.43			
	Crawford	1.88			
	Shelby	18.72	57.97	3,500	202,895
Iowa, Minn. & Northwestern..	Benton .....	.43			
	Black Hawk	6.27			
	Butler	31.11			
	Cerro Gordo	29.01			
	Floyd .....	.02			
	Grundy	18.47			
	Tama	30.81			
	Winnebago	11.48			
	Worth	18.78	140.88	4,250	593,527
Sioux City & Pacific Branch...	Harrison	32.40			
	Monona	25.75			
	Woodbury	22.32	80.47	7,500	603,525

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Toledo & Northwestern.....	Buena Vista.....	23.77			
	Calhoun.....	23.84			
	Clay.....	5.70			
	Grundy.....	12.79			
	Hamilton.....	45.58			
	Hardin.....	24.81			
	Humboldt.....	35.14			
	Kossuth.....	46.51			
	O'Brien.....	25.90			
	Pocahontas.....	24.18			
	Sac.....	8.57			
	Sioux.....	51.06			
	Tama.....	22.14			
	Webster.....	25.96			
	Wright.....	23.85	883.20	\$ 6,000	\$ 2,229,200
Chicago, Iowa & Dakota.....	Hardin.....	26.40	26.40	3,000	79,200
Chicago, Rock Island & Pacific Ry			2,163.78		12,897,750
Iowa Division.....	Adair.....	8.32			
	Cass.....	27.04			
	Cedar.....	6.90			
	Dallas.....	17.54			
	Guthrie.....	19.30			
	Iowa.....	25.25			
	Jasper.....	34.88			
	Johnson.....	27.20			
	Madison.....	8.50			
	Muscatine.....	24.85			
	Polk.....	27.73			
	Pottawattamie.....	45.05			
	Poweshiek.....	23.68			
	Shelby.....	6.42			
	Scott.....	13.76	818.12	11,750	8,787,910
Southwestern Division.....	Appanoose.....	29.89			
	Davis.....	22.89			
	Jefferson.....	29.65			
	Louis.....	18.99			
	Muscatine.....	22.77			
	Scott.....	12.11			
	Wapello.....	7.72			
	Washington.....	25.64			
	Wayne.....	27.75	194.89	3,500	1,682,315
Oskaloosa Division.....	Keokuk.....	25.79			
	Mahaaska.....	26.71			
	Marion.....	12.77			
	Washington.....	14.04	79.81	4,000	317,240
Wilton Branch.....	Muscatine.....	12.04	12.04	3,500	42,140
Wilton & Tipton Branch.....	Cedar.....	4.92			
	Muscatine.....	1.16	6.08	500	3,040
Newton & Monroe Branch.....	Jasper.....	17.02	17.02	3,500	59,570
Des Moines, Indianola & Win-	Madison.....	12.14			
terset Branch.....	Polk.....	8.71			
	Warren.....	26.23	47.08	4,000	188,320
Guthrie Center Branch.....	Guthrie.....	14.44	14.44	3,000	43,320
Audubon Branch.....	Audubon.....	16.23			
	Cass.....	8.18	24.41	4,000	97,640
Griswold Branch.....	Cass.....	14.22	14.22	3,500	49,770
Carson Branch.....	Pottawattamie.....	17.73	17.73	3,000	53,190
Harlan Branch.....	Pottawattamie.....	1.15			
	Shelby.....	10.73	11.88	3,500	41,580
Keosauqua Branch.....	Van Buren.....	4.50	4.50	3,500	15,750

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Keokuk & Des Moines Division.	Davis .....	.86			
	Jasper	17.62			
	Lee	27.18			
	Mahaska	21.84			
	Marion	14.65			
	Polk	17.14			
	Van Buren	83.65			
Des Moines & Ft. Dodge Div. . .	Wapello	29.97	162.81	\$ 4,800	\$ 607,968
	Boone	2.98			
	Dallas	23.98			
	Greene	23.08			
	Humboldt	6.94			
	Palo Alto	20.49			
	Pocahontas	18.74			
Gowrie & Northwestern Div. . .	Polk	9.21			
	Webster	82.61	188.84	4,680	647,481
	Buena Vista	4.00			
	Calhoun	18.39			
	Ciay	25.97			
	O'Brien	18.22			
	Osceola	12.91			
Burlington, Cedar Rapids & N. : Main Line	Pocahontas	29.40			
	Webster	7.41	109.80	3,000	327,900
	Benton	23.01			
	Black Hawk	32.73			
	Bremer	4.19			
	Butler	21.08			
	Cedar	8.94			
Muscatine Division	Cerro Gordo	10.61			
	Des Moines	21.18			
	Floyd	20.88			
	Johnson	16.06			
	Linn	21.67			
	Louis	23.15			
	Muscatine	18.91			
Milwaukee Division	Worth	6.80	228.68	7,500	1,715,100
	Johnson	7.08			
	Muscatine	19.21			
	Washington	4.81	30.58	4,500	137,610
	Allamakee	1.61			
	Shannon	25.78			
	Fayette	44.31			
Pacific Division	Linn	21.29			
	Winneshiek	1.13	94.12	4,000	376,480
	Benton	14.75			
	Grundy	15.20			
	Iama	18.17	48.12	6,000	288,720
	Johnson	9.54			
	Keokuk	31.96			
Iowa City & Western	Mahaska	4.37			
	Poweshiek	6.71			
	Washington	21.01	72.99	2,800	204,372
	Dickinson	29.58			
	Emmet	16.20			
	Franklin	12.43			
	Grundy	11.04			
Cedar Rapids, I. F. & N. W. . .	Hancock	30.96			
	Hardin	17.69			
	Humboldt	24.93			
	Kossuth	10.25			
	Lyon	37.82			
	Osceola	26.29			
	Palo Alto	27.29			
	Winnebago	21.29			
	Wright	46.06	311.38	4,500	1,400,985

TABLE No. 1—CONTINUED.

NAMES OF SYSTEMS AND DIVISIONS.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Cedar Rapids & Clinton.....	Cedar Clinton..... Johnson..... Scott..... Fayette..... Winneshek.....	28.86 14.61 12.96 25.50 29 22.99	81.98	\$ 4,500	\$ 368,685
Chicago, Decorah & Minnesota.	Cedar..... Muscatine.....	9.14 7.10	23.23	2,500	58,200
Davenport, Iowa & Dakota....	Scott..... Emmet.....	15.39 20.02	31.63	3,500	110,705
Germania Division.....	Kossuth..... Winnebago.....	25.98 4.92	50.87	3,550	180,588
Garner Division.....	Hancock..... Kossuth.....	14.79 8.61	18.40	2,700	49,680
Waverly Short Line.....	Bremer.....	5.68	5.68	4,000	22,720
Chicago, St. Paul, Minneapolis & Omaha Railway.....			74.54		791,920
Main Line.....	O'Brien..... Osceola..... Plymouth..... Sioux..... Woodbury.....	6.61 17.98 9.48 22.09 .94	57.10	12,800	730,880
Rock River Branch.....	Lyon.....	17.44	17.44	3,500	61,040
Colfax Northern Railway.....	Jasper.....	6.00	6.00	5,000	30,000
Crooked Creek Ry. & Coal Co.....			17.612		44,030
	Hamilton..... Webster.....	5.812 11.800	17.612	2,500	44,080
Davenport, Rock Island & North-western Railway.....			38.92		208,520
	Clinton..... Scott.....	9.12 24.80	38.92	6,000	208,520
Des Moines, Iowa Falls & Northern Railway.....			70.08		192,500
	Polk..... Hardin..... Story.....	17.50 23.92 28.61	17.50	2,000	35,000
Des Moines Union Railway.....	Polk.....	4.00	4.00	3,800	157,500
Dubuque & Stouze City Railway..			712.28	56,250	225,000
Main Line.....	Black Hawk..... Buchanan..... Buena Vista..... Butler..... Calhoun..... Cherokee..... Delaware..... Dubuque..... Franklin..... Grundy..... Hamilton..... Hardin..... Plymouth..... Pocahontas..... Webster.....	26.77 24.56 25.40 24.91 14.87 29.80 24.46 80.42 1.10 .16 28.20 23.75 16.38 9.77 26.74	302.29	8,000	2,418,320
Main Line—Lemars to Sioux City.....	Plymouth..... Woodbury.....	18.54 6.12	24.66	12,250	302,085
Omaha District.....	Calhoun..... Crawford..... Harrison..... Pottawattamie..... Sac..... Webster.....	25.84 33.17 29.42 17.62 18.96 5.97	130.98	4,220	552,735
Cedar Rapids Branch.....	Delaware.....	14.07	41.68	3,000	125,040
Onawa Branch.....	Linn..... Cherokee..... Ida..... Monona..... Woodbury.....	27.61 14.64 2.22 16.32 25.94	59.14	3,000	177,420

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Sioux Falls Branch.....	Cherokee	11.41			
	Lyon	24.26			
	O'Brien.....	27.87			
	Sioux	7.09	70.18	\$ 3,700	\$ 259,481
Mona Branch.	Black Hawk.....	7.85			
	Bremer	19.44			
	Chickasaw	7.01			
	Floyd	19.27			
	Mitchell.....	22.40	75.47	3,100	233,957
Stacyville Railroad.....	Mitchell.....	7.93	7.93	2,550	20,221
Iowa Central Railway			449.837		1,898,688
Main Line.....	Cerro Gordo.....	24.840			
	Franklin	27.090			
	Hardin.....	28.980			
	Jasper	3.980			
	Mahaska.....	24.870			
	Marshall.....	29.790			
	Monroe.....	18.642			
	Poweshiek.....	22.810			
	Worth.....	13.428	188.96	5,500	1,039,230
Belmond Branch.....	Franklin	15.700			
	Wright.....	6.500	22.20	3,000	66,000
Story City Branch..	Marshall.....	15.010			
	Story	19.500	34.51	3,000	103,530
State Center Branch.....	Jasper	5.928			
	Marshall.....	20.712	26.64	3,000	79,920
Newton Branch.....	Jasper	23.283			
	Mahaska.....	6.397			
	Poweshiek.....	.070	30.25	3,000	90,750
Eastern Division.....	Henry.....	19.109			
	Jefferson.....	1.500			
	Keokuk.....	26.414			
	Louisa.....	23.063			
	Mahaska.....	14.627			
	Washington.....	11.861	99.574	4,000	398,296
Iowa Central & Western Branch	Hancock.....	18.086			
	Kossuth.....	14.551			
	Wright.....	3.956	36.593	2,500	91,482
Montezuma Branch.....	Poweshiek.....	13.610	13.610	3,000	40,830
Jasper County Coal Company.	Jasper	2.50	2.50	2,000	5,000
Manchester & Oneida Railway	Delaware.....	7.63	7.63	3,000	22,890
Minneapolis & St. Louis Railway			211.67		832,627
Main Line.....	Boone.....	24.63			
	Hancock.....	25.71			
	Humboldt.....	23.41			
	Kossuth.....	7.80			
	Webster.....	35.21			
	Winnebago.....	20.91			
	Worth.....	.83			
Storm Lake Branch.....	Buena Vista.....	20.12			
	Clay.....	26.55			
	Dickinson.....	7.92			
	Emmet.....	13.93	211.57	3,935	832,527
Muscatine North & South Ry.			23.67		71,675
	Louisa.....	20.95			
	Muscatine.....	7.72	23.67	2,500	71,675
Newton & Northwestern Ry.....			21.00		84,000
	Boone.....	12.90			
	Webster.....	8.10	21.00	4,000	84,000
Omaha Bridge & Terminal Co.....	Pottawattamie.....	4.017	4.017	6,000	24,102
Sioux City Bridge Co.....	Woodbury.....	1.86	1.86	5,000	9,300
Sioux City Stock Yards Line.....	Woodbury.....	1.50	1.50	4,500	6,750
Tabor & Northern R. R.....	Mills.....	8.79	8.79	3,500	30,765
Union Pacific Railway			8.78		177,381
Main Line.....	Pottawattamie.....	2.06	2.06	82,350	169,641
Union Avenue Line.....	Pottawattamie.....	1.72	1.72	4,500	7,740

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Union Terminal Railway.</i>	Woodbury	1.28	1.28	\$78,125	\$ 100,000
<i>Wabash Railway.</i> .....	.....	.....	202.87	.....	877,210
Main Line.....	Appanoose	7.261	.....	.....	.....
	Davis	26.246	.....	.....	.....
	Wapello	9.808	43.81	4,000	178,240
Des Moines & St. Louis Line. .	Appanoose	17.88	.....	.....	.....
	Marion	39.00	.....	.....	.....
	Monroe	21.94	.....	.....	.....
	Polk	15.01	98.88	4,000	375,320
Omaha & St. Louis.	Fremont	8.74	.....	.....	.....
	Mills	25.94	.....	.....	.....
	Page	19.88	.....	.....	.....
	Pottawattamie ..	11.22	65.78	5,000	328,650
<i>Willmar & Sioux Falls Railway.</i> ..	.....	.....	76.70	.....	383,500
	Lyon	18.48	.....	.....	.....
	Plymouth	25.37	.....	.....	.....
	Sioux	27.28	.....	.....	.....
	Woodbury	5.57	76.70	5,000	383,500
Total mileage				9,724,8173	
Total assessment				\$ 58,541,618	

TABLE No. 2.

Railroads assessed on account of sleeping cars, with mileage and assessment.

NAMES OF COMPANIES USING OR OPERATING SLEEPING CARS NOT OWNED BY THE COMPANY.	Miles on which sleep- ing cars are oper- ated.	Assessed value per mile for sleeping cars.	Aggregate assessed value of sleeping cars.
Atchison, Topeka & Santa Fe Railway	19.76	\$97.00	\$ 1,915
Burlington, Cedar Rapids & Northern Railway	519.00		11,072
Burlington to Columbus Junction	90.00	19.00	870
Columbus Junction to West Liberty	81.00	20.00	620
West Liberty to Cedar Rapids	87.00	62.00	2,294
Cedar Rapids to Vinton	23.00	44.00	1,012
Vinton to Iowa-Minnesota state line	120.00	82.00	8,840
Iowa-Minnesota state line to Iowa-South Dakota state line	273.00	12.00	3,276
Chicago, Burlington & Quincy Railway	323.91		25,975
Illinois-Iowa state line to Pacific Junction	276.00	96.00	23,786
Pacific Junction to Iowa-Nebraska state line	4.00	53.00	262
Missouri-Iowa state line to Burlington	45.91	43.00	1,974
Illinois-Iowa state line to Burlington	1.00	53.00	83
Chicago Great Western Railway	870.00		23,204
Illinois-Iowa state line to Oelwein	74.00	62.00	4,598
Oelwein to Iowa-Minnesota state line	98.00	96.00	5,848
Oelwein to Iowa-Missouri state line	223.00	56.00	12,768
Chicago, Milwaukee & St. Paul Railway	856.00		412
Mason City to Iowa-Minnesota state line	28.00	3.00	84
Minnesota-Iowa state line to Hedrick	253.00	1.00	253
Hedrick to Iowa-Missouri state line	75.00	1.00	75
Chicago & Northwestern Railway	1,065.00		66,068
Iowa-Illinois state line to Cedar Rapids	82.00	199.00	16,318
Cedar Rapids to Belle Plaine	85.00	183.00	6,406
Belle Plaine to Tama	16.00	170.00	2,720
Tama to Ames	56.00	143.00	3,298
Ames to Missouri Valley	141.00	184.00	18,894
Missouri Valley to Council Bluffs	23.00	147.00	3,381
California Junction to Onawa	83.00	22.00	726
Onawa to Sioux City	87.00	82.00	1,184
Missouri Valley to California Junction	6.00	88.00	228
Tama to Jewell Junction	69.00	29.00	1,587
Jewell Junction to Onawa	141.00	10.00	1,410
Jewell Junction to Eagle Grove	29.00	17.00	498
Eagle Grove to Hawarden	145.00	12.00	1,740
Eagle Grove to Iowa-Minnesota state line	66.00	5.00	330
Belle Plaine to Iowa-Minnesota state line	140.00	14.00	1,960
Ames to Des Moines	37.00	22.00	814
Ames to Jewell Junction	22.00	5.00	110
California Junction to Iowa-Nebraska state line	5.00	16.00	80
Chicago, St. Paul, Minneapolis & Omaha Railway	82.00		3,280
Sioux City to Iowa-Minnesota state line	82.00	40.00	3,280
Chicago, Rock Island & Pacific Railway	607.00		84,835
Illinois-Iowa state line to West Liberty	40.00	109.00	4,360
West Liberty to Des Moines	136.00	70.00	9,520
Des Moines to Council Bluffs	142.00	54.00	7,652
Illinois-Iowa state line to Washington	68.00	65.00	4,420
Washington to Iowa-Missouri state line	126.00	55.00	6,930
Washington to Evans	57.00	15.00	855
Des Moines to Angus	88.00	21.00	798
Davenport, Rock Island & Northwestern Railway	37.00		612
Illinois-Iowa state line to Davenport	1.00	34.00	36
Clinton to Iowa-Illinois state line	36.00	16.00	576

TABLE No. 2—CONTINUED.

NAMES OF COMPANIES USING OR OPERATING SLEEPING CARS NOT OWNED BY THE COMPANY.	Miles on which sleep- ing cars are oper- ated.	Assessed value per mile for sleeping cars.	Aggregate assessed value of sleeping cars.
Dubuque & Sioux City Railway.....	537.00		\$ 16,021
Illinois-Iowa state line to Waterloo.....	94.00	\$43.60	4,512
Waterloo to Mona Junction.....	5.00	31.00	155
Mona Junction to Ft. Dodge.....	92.00	29.00	2,698
Ft. Dodge to Tara Junction.....	6.00	61.00	366
Tara Junction to Iowa-Nebraska state line.....	135.00	43.00	5,800
Tara Junction to Sioux City.....	130.00	13.00	1,690
Mona Junction to Iowa-Minnesota state line.....	75.00	2.00	150
Iowa Central Railway.....	291.00		2,417
Oskaloosa to Albia.....	24.00	5.00	120
Mason City to Oskaloosa.....	144.00	11.00	1,584
Minnesota-Iowa state line to Mason City.....	26.00	8.00	208
Oskaloosa to Hedrick.....	20.00	6.00	120
Hedrick to Iowa-Illinois state line.....	77.00	5.00	385
Kansas City, St. Joe & Council Bluffs Railway.....	51.19		4,735
Missouri-Iowa state line to Pacific Junction.....	32.91	85.00	2,797
Pacific Junction to Council Bluffs.....	18.23	105.00	1,933
Minneapolis & St. Louis Railway.....	158.00		5,138
Minnesota-Iowa state line to Ft. Dodge.....	90.00	57.00	5,130
Ft. Dodge to Angus.....	48.00	21.00	1,008
Union Pacific Railway.....	2.03		635
Council Bluffs to Iowa-Nebraska state line.....	2.03	323.00	665
Wabash Railway.....	172.00		4,940
Missouri-Iowa state line to Iowa-Nebraska state line.....	68.00	16.00	1,080
Missouri-Iowa state line to Albia.....	35.00	41.00	1,438
Albia to Des Moines.....	68.00	33.00	2,248

TABLE No. 3.

Statement of assessment of interurban railways.

NAMES OF COMPANIES.	Mileage.	Net assessment per mile.	Total assess- ment.
Boone Suburban Railway	4.7	\$1,000	\$ 4,700
Cedar Rapids & Marion City Railway	12.6	5,781	47,010
Interurban Railway	23.41	2,500	58,525
Mason City & Clear Lake Traction	14.62	900	13,158
Tama & Toledo Electric Railway	2.75	1,818	4,999
Waterloo & Cedar Falls Rapid Transit.	81.20	2,500	78,000
Total	89.28		\$ 206,892

TABLE No. 4.

NAMES OF COUNTIES AND RAILROADS.		Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>		38.344		\$ 190,350
	Chicago, Burlington & Quincy—Creston & Northern R. R.	19.554	\$5,500	68,439
	Chicago, Burlington & Quincy—Western Iowa Railroad.	10.270	3,000	30,810
	Chicago, Rock Island & Pacific—Iowa Division.	8.52	11,750	100,110
<i>Adams</i>		30.405		375,097
	Chicago, Burlington & Quincy—Main Line.	26.475	18,500	357,412
	Chicago, Burlington & Quincy—Creston Branch.	3.930	4,500	17,685
<i>Allamakee</i>		64.55		311,481
	Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.61	4,000	6,440
	Chicago, Milwaukee & St. Paul—Dubuque Division.	36.11	6,000	216,660
	Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	4.02	7,800	31,356
	Chicago, Milwaukee & St. Paul—Waukon Branch.	22.81	2,500	57,025
<i>Appanoose</i>		187.981		726,796
	Albia & Centerville Railway.	13.44	3,000	40,320
	Chicago, Burlington & Quincy—Keokuk & Western.	29.20	4,750	138,700
	Chicago, Burlington & Quincy—Chicago, Bur. & K. C.	17.97	3,000	64,692
	Chicago, Rock Island & Pacific—Southwestern Division.	29.89	8,500	254,065
	Wabash—Main Line.	7.261	4,000	29,044
	Wabash—Des Moines & St. Louis.	17.88	4,000	71,520
	Chicago, Milwaukee & St. Paul—Kansas City Division.	22.34	5,750	128,455
<i>Audubon</i>		28.22		106,885
	Chicago, Rock Island & Pacific—Audubon Branch.	16.13	4,000	64,920
	Chicago & North-Western—Iowa Southwestern Branch.	11.99	3,500	41,695
<i>Benton</i>		91.36		882,762
	Burlington, Cedar Rapids & Northern—Main Line.	23.01	7,500	172,575
	Burlington, Cedar Rapids & Northern—Pacific Division.	14.75	6,000	88,500
	Chicago & North-Western—Main Line.	24.84	14,500	360,180
	Chicago & North-Western—Ottumwa, Cedar F. & St. P.	2.47	3,500	8,645
	Chicago & North-Western—Iowa, Minn. & Northwestern	.43	4,250	1,827
	Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.08	10,000	240,800
	Chicago, Milwaukee & St. Paul—Kansas City Division.	1.78	5,750	10,235
<i>Black Hawk</i>		111.02		609,515
	Burlington, Cedar Rapids & Northern—Main Line.	32.73	7,500	245,475
	Chicago Great Western—Southwestern Branch.	30.42	5,400	164,268
	Chicago Great Western—Cedar Falls Branch.	7.48	3,500	26,180
	Dubuque & Sioux City—Main Line.	26.77	8,000	214,160
	Dubuque & Sioux City—Mona Branch.	7.35	3,100	22,735
	Chicago & North-Western—Iowa, Minn. & Northwestern	6.27	4,250	26,647
<i>Boone</i>		101.78		737,458
	Newton & Northwestern Railway.	12.90	4,000	51,600
	Chicago, Rock Island & Pacific—Des M. & Ft. D. Div.	2.98	4,680	13,948
	Minneapolis & St. Louis—Main Line.	24.68	3,985	97,115
	Chicago & North-Western—Main Line.	21.80	14,500	356,000
	Chicago & North-Western—Iowa Ry. Coal & Mfg. Co.	3.25	9,500	30,875
	Chicago & North-Western—Morgana Branch.	10.00	6,000	60,000
	Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	7.83	10,000	78,300
	Chicago, Mil. & St. Paul—Des Moines Div.—Boone Line.	15.34	3,100	48,020
<i>Bremer</i>		81.24		259,775
	Burlington, Cedar Rapids & Northern—Main Line.	4.19	7,500	31,425
	Burlington, Cedar Rapids & Nor.—Waverly Short Line.	5.68	4,000	22,720
	Chicago Great Western—Main Line.	6.08	7,750	47,132
	Chicago Great Western—Waverly Branch.	26.52	3,500	92,820
	Chicago Great Western—Oelwein Waverly Branch.	18.38	300	5,514
	Dubuque & Sioux City—Mona Branch.	19.44	3,100	60,394
<i>Buchanan</i>		61.65		403,637
	Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.78	4,000	103,120
	Chicago Great Western—Main Line.	11.41	7,750	88,427
	Chicago Great Western—Southwestern Branch.	2.90	5,400	15,660
	Dubuque & Sioux City—Main Line.	24.56	8,000	196,480

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Buena Vista</i>	95.94		\$ 504,942
Chicago, Rock Island & Pacific—Gowrie and N.-W.	4.00	\$3,000	12,000
Minneapolis & St. Louis—Storm Lake Branch	20.12	3,985	79,172
Chicago & North-Western—Toledo & Northwestern	23.77	6,000	142,620
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	14.92	3,000	44,760
Chicago, Mil. & St. Paul—Des M. Div. St. Lake Branch	7.73	3,000	23,190
Dubuque & Sioux City—Main Line	25.40	8,000	203,200
<i>Butler</i>	104.884		598,781
Burlington, Cedar Rapids & Northern—Main Line	21.08	7,500	157,950
Chicago Great Western—Waverly Branch	27.804	3,500	97,314
Dubuque & N.-W.—Iowa, Minn. & N.-W.	31.11	4,250	132,217
Dubuque & Sioux City—Main Line	24.91	8,000	199,284
<i>Cathoun</i>	140.608		599,929
Chicago, Rock Island & Pacific—Gowrie & N.-W.	16.39	8,000	49,170
Dubuque & Sioux City—Main Line	14.87	8,000	118,960
Dubuque & Sioux City—Omaha District	25.84	4,220	108,044
Chicago & North-Western—Toledo & Northwestern	23.84	6,000	143,040
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	29.39	3,000	88,170
Chicago, Mil. & St. Paul—Des M. Div.—St. Lake Branch	11.70	3,000	35,170
Chi. Great Western—M. C. & Ft. D.—Omaha Extension	18.573	2,500	46,445
<i>Carroll</i>	120.286		841,380
Chicago & North-Western, Main Line	25.41	14,500	368,445
Chicago & North-Western, Maple River Branch	9.34	5,000	46,700
Chicago & North-Western, Iowa & Northwestern	25.48	3,500	89,005
Chicago, Milwaukee & St. Paul, Chicago & C. B. Division	24.98	10,000	249,800
Chicago Great West., M. C. & Ft. D., Omaha Extension	35.176	2,500	87,940
<i>Cass</i>	63.092		442,944
Chicago, Burlington & Quincy, Western Iowa R. R.	10.095	3,000	30,285
Chicago, Burlington & Quincy, Red Oak and Atlantic	3.557	3,500	12,449
Chicago, Rock Island & Pacific, Iowa Division	27.04	11,750	317,720
Chicago, Rock Island & Pacific, Audubon Branch	8.18	4,000	32,720
Chicago, Rock Island & Pacific, Griswold Branch	14.22	3,500	49,770
<i>Cedar</i>	96.20		713,223
Burlington, Cedar Rapids & Northern, Main Line	8.94	7,500	97,050
Burlington, Cedar Rapids & Nor., Cedar Rapids & Clin.	28.86	4,500	129,870
Burlington, Cedar Rapids & Nor., Dav., Iowa & Dakota	9.14	3,500	31,990
Chicago, Rock Island & Pacific, Iowa Division	6.90	11,750	81,075
Chicago, Rock Island & Pacific, Wilton & Tipton Branch	4.92	500	2,460
Chicago & North-Western, Main Line	24.98	14,500	362,210
Chicago & North-Western, Stanwood & Tipton Branch	8.50	3,000	25,500
Chicago, Milwaukee & St. P., Davenport & Northwestern	3.96	3,300	13,063
<i>Cerro Gordo</i>	121.121		689,097
Burlington, Cedar Rapids & Northern, Main Line	10.61	7,500	79,575
Chicago Great Western, Mason City & Ft. Dodge	81.511	3,100	97,684
Iowa Central Main Line	24.34	5,000	133,870
Chicago & North-Western, Iowa, Minn. & Northwestern	29.01	4,250	133,292
Chicago, Milwaukee & St. Paul, Austin Branch	8.93	4,000	35,720
Chicago, Milwaukee & St. Paul, Iowa & Dakota Division	84.22	7,800	184,938
<i>Cherokee</i>	55.87		324,597
Dubuque & Sioux City, Onawa Branch	14.06	3,000	43,980
Dubuque & Sioux City, Sioux Falls Branch	11.41	3,700	42,217
Dubuque & Sioux City, Main Line	29.80	3,000	258,400
<i>Chickasaw</i>	59.04		426,280
Chicago Great Western, Main Line	29.70	7,750	149,175
Dubuque & Sioux City, Mona Branch	7.01	3,100	21,731
Chicago, Milwaukee & St. Paul, Iowa & Dakota Division	26.83	7,800	206,374
<i>Clarke</i>	47.771		325,308
Chicago, Burlington & Quincy, Main Line	25.811	13,500	344,443
Chicago, Burlington & Quincy, Des Moines & K. C.	21.96	3,500	76,860
<i>Clay</i>	109.71		487,742
Chicago, Rock Island & Pacific—Gowrie & N.-W. Div.	25.97	3,000	77,910
Minneapolis & St. Louis—Storm Lake Branch	26.55	3,935	104,474
Chicago & North-Western—Toledo & Northwestern	5.70	6,000	34,200
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.31	7,800	189,613
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7.70	3,000	23,100
Chicago, Milwaukee & St. Paul—Des Moines Div., Main L.	19.48	3,000	58,440

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Clayton</i>	132.28		\$ 509,365
Chicago, Milwaukee & St. Paul—Dubuque Division	88.22	\$6,000	108,080
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	22.68	7,800	176,904
Chicago, Milwaukee & St. Paul—Elkader Branch	19.20	3,000	57,000
Chicago, Milwaukee & St. Paul—Volga Branch	42.01	3,000	126,080
Chicago, Milwaukee & St. Paul—Davenport & Northwestern	12.17	3,800	40,161
<i>Clinton</i>	177.72		1,805,784
Davenport, Rock Island & Northwestern Railway	9.12	0,000	54,720
Burlington, Cedar R. & Northern—Cedar R. & Clinton	14.61	4,500	65,745
Chicago & North-Western—Main Line	45.17	14,500	652,465
Chicago & North-Western—Iowa Midland Branch	33.40	3,000	100,200
Chicago, Milwaukee & St. Paul—Chicago & C. Bluffs Div.	35.04	10,000	350,000
Chicago, Milwaukee & St. P.—Davenport & Northwestern	12.28	3,900	40,824
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21.50	3,000	61,500
Chicago, Milwaukee & St. Paul—Clinton Branch	10.54	3,500	37,050
<i>Crawford</i>	158.214		1,037,842
Dubuque & Sioux City—Omaha District	88.17	4,200	159,977
Chicago & North-Western—Main Line	31.70	14,500	459,200
Chicago & North-Western—Boyer Valley Branch	17.94	3,700	60,478
Chicago & North-Western—Soldier River Branch	23.44	3,500	89,540
Chicago & North-Western—Iowa Southwestern Branch	1.33	3,500	4,605
Chicago, Milwaukee & St. Paul—Chicago & C. Bluffs Div.	12.50	10,000	125,000
Chicago, Milwaukee & St. Paul—Sioux City Branch	50.73	4,500	158,510
Chicago Great Western—M. C. & Ft. D.—Omaha Extension	.919	2,500	2,297
Chicago Great Western—M. C. & Ft. D.—Omaha Extension	1.055	1,000	1,055
<i>Dallas</i>	105.57		688,531
Chicago, Rock Island & Pacific—Iowa Division	17.54	11,750	204,085
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge	26.98	4,680	120,286
Chicago, Milwaukee & St. P.—Chicago & C. Bluffs Div.	24.72	10,000	247,200
Chicago, Milwaukee & St. P.—Des Moines Div., Main Line	26.71	3,000	80,130
Chicago, Milwaukee & St. P.—Des Moines Div., Boone Line	9.22	3,000	28,860
<i>Davis</i>	65.446		358,897
Chicago, Burlington & Kansas City	15.45	3,000	55,320
Chicago, Rock Island & Pacific—Southwestern Division	22.89	3,500	194,585
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div	.98	4,800	3,098
Wabash—Main Line	26.246	4,000	104,984
<i>Decatur</i>	98.876		380,504
Chicago, Burlington & Quincy—Chariton Branch	15.907	4,000	63,022
Chicago, Burl. & Quincy—Leon, Mt. Ayr & Southwestern	25.693	4,000	102,556
Chicago, Burl. & Quincy—Humboldt & Shenandoah	15.12	3,000	45,360
Chicago, Burl. & Quincy—Keokuk & Western	14.18	4,750	67,355
Chicago, Burl. & Quincy—Des Moines & Kansas City	29.03	3,500	101,606
<i>Delaware</i>	108.79		582,728
Chicago Great Western—Main Line	25.62	7,750	198,555
Dubuque & Sioux City—Main Line	24.46	8,000	195,690
Dubuque & Sioux City—Cedar Rapids Branch	14.07	3,000	42,210
Manchester & Oneida Railway	7.73	3,000	22,890
Chicago, Milwaukee & St. Paul—Davenport & N. W.	23.94	3,800	95,598
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.15	3,500	27,625
<i>Des Moines</i>	61.811		529,398
Burlington, Cedar Rapids & Northern—Main Line	21.18	7,500	158,850
Chicago, Burlington & Quincy—Main Line	18.070	12,500	248,945
Chicago, Burlington & Quincy—Keokuk & St. Paul	8.98	9,000	80,820
Chicago, Burlington & Quincy—Burlington & N. W.	13.081	3,500	45,783
<i>Dickinson</i>	50.08		202,390
Burlington, Cedar Rapids & N.—C. R. Iowa F. & N.—W	29.88	4,500	134,235
Minneapolis & St. Louis—Storm Lake Branch	7.72	3,485	31,175
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.58	3,000	38,980
<i>Dubuque</i>	122.262		692,027
Chicago, Burlington & Quincy—Northern Division	.582	20,000	10,640
Chicago Great Western—Main Line	31.21	7,750	165,152
Chicago, Milwaukee & St. Paul—Dubuque Division	32.81	0,000	198,870
Chicago, Milwaukee & St. Paul—Cascade Branch	15.50	2,500	48,750
Chicago, Milwaukee & St. Paul—Dubuque & Southwestern	7.79	3,500	27,265
Dubuque & Sioux City—Main Line	30.42	3,000	243,360

TABLE NO. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of Road.	Assessed value per mile.	Total assessed value.
Emmet.	73.98		\$ 284,190
Burlington, Cedar Rapids & Northern—Germania Div.	20.02	\$8,550	71,071
Burlington, Cedar Rapids & Nor.—C. R., Iowa F. & N.-W.	16.20	4,500	72,900
Minneapolis & St. Louis—Storm Lake Branch.	18.98	3,968	74,489
Chicago & North-Western—Fox Lake Branch.	18.78	8,500	95,730
Fayette.	133.53		549,646
Chicago Great Western—Oelwein-Waverly Extension	9.00	800	2,700
Burlington, Cedar Rapids & Northern—Milwaukee Div.	44.31	4,000	177,240
Burlington, Cedar Rapids & N.—Chicago-Decorah & Minn.	.29	2,500	725
Chicago Great Western—Main Line.	19.82	7,750	153,635
Chicago Great Western—Southwestern Branch.	6.89	5,400	37,206
Chicago, Milwaukee & St. Paul—Volga Branch.	16.20	8,000	48,000
Chicago, Milwaukee & St. Paul—Davenport & N.-W.	37.02	8,500	129,570
Floyd.	64.49		406,278
Burlington, Cedar Rapids & Northern—Main Line	20.88	7,500	152,855
Dubuque & Sioux City—Mona Branch.	19.27	8,100	59,787
Chicago & Northwestern—Iowa, Minn. & Northwestern	.02	4,250	85
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.82	7,800	198,598
Franklin.	81.862		533,432
Burlington, Cedar Rapids & N.—Cedar R., Iowa F. & N. W.	12.43	4,500	55,935
Chicago Great Western—Waverly Branch.	9.602	8,500	83,007
Chicago Great Western—Mason City & Ft. Dodge	.585	8,100	1,658
Chicago Great Western—Clarion Extension	14.985	2,500	37,357
Dubuque & Sioux City—Main Line.	1.10	8,000	8,800
Iowa Central—Main Line.	27.090	5,500	148,995
Iowa Central—Belmond Branch.	15.70	3,000	47,100
Fremont.	70.408		400,286
Chicago, Burlington & Quincy—Nebraska City Branch.	19.741	4,750	93,769
Chicago, Bur. & Quincy—Neb. City, Sidney & N.-Eastern	12.139	8,000	96,417
Chicago, Bur. & Quincy—Kansas City, St. Joe & Council B.	19.733	7,600	226,850
Wabash—Omaha & St. Louis Line.	8.74	5,000	43,700
Greene.	74.61		540,755
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge	23.06	4,680	107,920
Chicago & North-Western—Main Line.	24.19	14,500	880,755
Chicago, Milwaukee & St. P.—Des Moines Div., Main Line	27.86	8,000	82,080
Grundy.	65.61		840,327
Burlington, Cedar Rapids & Northern—Pacific Division	15.20	6,000	91,200
Bur., C. R. & N.—Cedar Rapids, Iowa Falls & N.-Western.	11.04	4,500	49,680
Chicago Great Western—Southwestern Branch.	7.95	5,400	42,980
Chicago & North-Western—Iowa, Minnesota & N.-W.	18.47	4,250	78,497
Chicago & North-Western—Toledo & Northwestern.	12.79	6,000	76,740
Dubuque & Sioux City—Main Line.	.18	8,000	1,280
Guthrie.	70.27		518,465
Chicago, Rock Island & Pacific—Iowa Division	19.30	11,750	228,775
Chicago, Rock Island & Pacific—Guthrie Center Branch	14.44	5,000	48,320
Chicago, Milwaukee & St. Paul—Chicago & Council B. Div.	19.54	10,000	195,400
Chicago, Milwaukee & St. P.—Des Moines Div., Main Line	16.99	8,000	50,970
Hamilton.	82.042		529,485
Crooked Creek Railroad & Coal Company.	5.812	2,500	14,530
Chicago & North-Western—Des Moines & Minneapolis.	7.45	7,500	55,875
Chicago & North-Western—Toledo & Northwestern.	45.58	6,000	273,480
Dubuque & Sioux City—Main Line.	23.20	8,000	185,600
Hancock.	108.606		501,508
Burlington, Cedar Rapids & Northern—Garner Division.	14.79	2,700	39,953
Bur., O. R. & N.—Cedar Rapids, Iowa Falls & N.-Western	30.96	4,500	139,320
Iowa Central—Iowa Central & Western.	13.096	2,500	32,715
Minneapolis & St. Louis—Main Line.	25.71	8,935	101,168
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.	24.15	7,800	188,870
Hardin.	145.73		719,605
Bur., O. R. & N.—Cedar Rapids, Iowa Falls & N.-Western.	17.89	4,500	80,505
Iowa Central—Main Line.	28.96	5,500	159,280
Chicago & North-Western—Toledo & Northwestern.	24.81	6,000	148,860
Chicago & North-Western—Chicago, Iowa & Dakota.	26.40	3,000	89,200
Dubuque & Sioux City—Main Line.	23.75	8,000	190,000
Des Moines, Iowa Falls & Northern Railway	23.92	3,000	71,760

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS	Miles of road.	Assessed value per mile.	Total assessed value.
Harrison	114 229		\$ 324,908
Dubuque & Sioux City—Omaha District	29.42	\$4,220	124,182
Chicago & North-Western—Main Line	30.33	14,500	439,735
Chicago & North-Western—Soldier River Branch	13.12	3,500	45,920
Chicago & North-Western—Sioux City Branch	32.40	7,500	243,000
Chicago, Milwaukee & St. Paul—Chicago & Council B. Div.	7.01	10,000	70,100
Chicago G. Western—Mason City & Ft. Dodge, Omaha Ex.	1 949	1,000	1,949
Henry	75 476		461,840
Chicago, Burlington & Quincy—Main Line	19.364	13,500	261,414
Chicago, Burlington & Quincy—Ft. Madison Branch	2 670	2,500	6,675
Chicago, Burlington & Quincy—Burlington & Western	10.598	3,500	36,988
Chicago, Burlington & Quincy—Burlington & N.-W.	9.515	3,500	33,302
C., B. & Q.—St. Louis, Keokuk & Northwestern	14.25	3,300	47,025
Iowa Central—Eastern Division	19.109	4,000	76,436
Howard	39.08		227,510
Chicago Great Western—Main Line	13.14	7,750	101,835
Chicago Great Western—Winona Branch	1.51	2,500	3,775
Chicago, Milwaukee & St. Paul—Iowa-Minnesota Div.	24.38	5,000	121,900
Humboldt	39.88		445,084
B., C. R. & N.—Cedar Rapids, Iowa Falls & N.-W.	24.99	4,500	112,455
C., R. I. & P.—Des Moines & Ft. Dodge	6.34	4,000	25,371
Minneapolis & St. Louis—Main Line	23.41	3,985	92,118
Chicago & North-Western—Toledo & Northwestern	35.14	6,000	210,840
Ida	40.88		197,400
Dubuque & Sioux City—Onawa Branch	2.22	3,000	6,660
Chicago & North-Western—Maple River Branch	39.16	5,000	190,800
Iowa	57.93		434,597
Chicago, Rock Island & Pacific—Iowa Division	25.25	11,750	296,397
Chicago, Milwaukee & St. Paul—Kansas City Division	32.68	5,750	187,910
Jackson	39.57		433,990
Chicago & North-Western—Iowa Midland Branch	14 60	3,000	43,800
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	13.02	10,000	130,200
Chicago, Milwaukee & St. Paul—Dubuque Division	31.04	6,000	186,240
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	2,500	40,300
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.89	3,000	8,670
Chicago, Milwaukee & St. Paul—Green Island Branch	11.90	2,500	29,750
Jasper	129 681		726,162
Colfax Northern Railway	6.00	5,000	30,000
Jasper County Coal Company Railway	2.50	2,000	5,000
Chicago Great Western—Southwestern Branch	19.02	5,400	102,708
Chicago, Rock Island & Pacific—Iowa Division	34.38	11,750	403,935
Chicago, Rock Island & Pacific—Newton & Monroe Branch	17.02	3,500	59,570
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	17.52	4,300	75,336
Iowa Central—Main Line	3.98	5,500	21,890
Iowa Central—State Center Branch	5 928	3,000	17,784
Iowa Central—Newton Branch	23 233	3,000	69,849
Jefferson	37 539		672,362
Chicago, Burlington & Quincy—Main Line	24.803	13,500	332,140
Chicago, Burlington & Quincy—Ft. Madison Branch	13.000	2,500	32,500
Chicago, Burlington & Quincy—Burlington & Western	17.313	3,500	60,595
Chicago, Rock Island & Pacific—Southwestern Division	26.63	3,500	93,355
Iowa Central—Eastern Division	1.500	4,000	6,000
C., M. & St. Paul—Rutledge-Muscatine extension	4 02	750	3,015
Johnson	72.31		556,777
Burlington, Cedar Rapids & Northern—Main Line	18 06	7,500	135,075
Burlington, Cedar Rapids & Northern—Muscatine Div.	7 06	4,500	31,770
Burlington, Cedar Rapids & N.—Cedar R. & Clinton	12.96	4,500	58,320
Burlington, Cedar Rapids & N.—Iowa City & Western	9 54	2,800	26,712
Chicago, Rock Island & Pacific—Iowa Division	27.20	11,750	319,600
Jones	95.97		494,831
Chicago & North-Western—Iowa Midland Branch	22.98	3,000	68,940
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	25.54	10,000	255,400
Chicago, Mil. & St. Paul—Davenport & Northwestern	27.67	3,300	91,311
Chicago, Mil. & St. Paul—Dubuque & Southwestern	18.78	3,500	65,230

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Keokuk.</i>	154.041		\$ 596,708
Chicago, Mil. & St. Paul—Rutledge-Muscataine Ex.	9.83	\$ 750	7,085
Burlington, Cedar Rapids & N.—Iowa City & Western.	81.86	2,800	87,808
Chicago, Burlington & Quincy—Burlington & Western.	18.447	3,500	47,064
Chicago, Rock Island & Pacific—Oskaloosa Division.	28.79	4,000	104,160
Iowa Central—Eastern Division.	28.414	4,000	105,656
Chicago & North-Western—Ottum-Cedar Falls & St. Paul.	16.89	3,500	59,115
Chicago, Milwaukee & St. Paul—Kansas City Division.	80.76	5,150	176,870
	144.751		725,108
<i>Kossuth.</i>	25.93	3,550	92,061
Burlington, Cedar Rapids & Northern—Germania Div.	8.61	2,700	9,747
Burlington, Cedar Rapids & Northern—Garner Div.	10.25	4,500	46,125
Burlington, Cedar Rap. & N.—Cedar R., Iowa F. & N.-W.	14.551	2,500	86,877
Iowa Central—Iowa Central & Western.	7.80	3,985	80,693
Minneapolis & St. Louis—Main Line.	11.75	3,500	41,125
Chicago & North-Western—Fox Lake Branch.	48.51	6,000	279,060
Chicago & North-Western—Toledo & Northwestern.	24.35	7,800	184,980
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	169.516		909,717
<i>Lee.</i>	19.76	12,500	247,000
Atchison, Topeka & Santa Fe Railway.	25.640	2,500	64,100
Chicago, Burlington & Quincy—Ft. Madison Branch.	16.89	3,600	60,404
Chicago, Burlington & Quincy—Keokuk & St. Paul.	83.296	9,000	299,664
Chicago, Burlington & Quincy—St. Louis, Keokuk & N.-W.	36.75	8,900	121,275
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	27.18	4,300	116,874
	151.64		1,146,165
<i>Linn.</i>	21.67	7,500	162,525
Burlington, Cedar Rapids & Northern—Main Line.	21.29	4,000	85,160
Burlington, Cedar Rapids & Northern—Milwaukee Div.	27.61	3,000	82,890
Dubuque & Sioux City—Cedar Rapids Branch.	29.38	14,500	426,010
Chicago & North-Western—Main Line.	26.04	10,000	260,400
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	17.51	5,750	100,865
Chicago, Milwaukee & St. Paul—Kansas City Division.	8.11	3,500	28,385
Chicago, Milwaukee & St. Paul—Dubuque & S. Western.	95.409		449,448
<i>Louisa.</i>	6.11	1,500	9,165
Chicago, Milwaukee & St. Paul—Rutledge-Muscataine Ex.	20.96	2,500	52,375
Muscataine North & South Railway.	28.15	7,500	173,625
Burlington, Cedar Rapids & Northern—Main Line.	3.146	3,500	11,011
Chicago, Bur. & Quincy—Burlington & Northwestern.	18.99	3,500	181,415
Chicago, Rock Island & Pacific—Southwestern Division.	28.048	4,000	92,262
Iowa Central—Eastern Division.	52.125		457,537
<i>Lucas.</i>	26.828	13,500	3-2,110
Chicago, Burlington & Quincy—Main Line.	18.741	4,000	54,964
Chicago, Burlington & Quincy—Chariton Branch.	11.561	3,500	40,468
Chicago, Burl. & Quincy—Chariton, Des M. & Southern.	110.46		500,548
<i>Lyon.</i>	18.48	6,000	92,400
Willmar & Sioux Falls Railway.	37.82	4,500	170,190
Burl. Cedar Rapids & N.—Cedar R., Iowa F. & N.-W.	17.44	3,500	61,040
Chicago, St. Paul, Minneapolis & Omaha—Rock River Br.	24.26	3,700	89,762
Dubuque & Sioux City—Sioux Falls Branch.	9.42	7,800	73,478
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.	8.94	4,500	13,580
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	52.65		297,182
<i>Madison.</i>	12.43	3,500	48,506
Chicago, Burlington & Quincy—Des Moines & Kansas C.	19.48	5,400	105,142
Chicago Great Western—Southwestern Branch.	8.50	11,750	99,875
Chicago, Rock Island & Pacific—Iowa Division.	12.14	4,000	48,560
Chicago, Rock Island & P.—D. M., Indianola & Winterset.	150.284		597,327
<i>Mahaska.</i>	4.37	2,800	12,236
Burlington, Cedar Rapids & Northern—Iowa City & W.	15.01	3,500	52,535
Chicago, Burlington & Quincy—Burlington & Western.	26.71	4,000	106,840
Chicago, Rock Island & Pacific—Oskaloosa Division.	21.34	4,300	91,762
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	24.87	5,500	136,785
Iowa Central—Main Line.	6.897	3,000	20,691
Iowa Central—Newton Branch.	14.627	4,000	58,508
Iowa Central—Eastern Division.	17.90	3,500	60,550
Chicago & Northwestern—Ottumwa, Cedar Falls & St. P.	19.12	3,000	57,420
Chicago & Northwestern—Southern Iowa Ry. Branch.			

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.		Miles of road.	Assessed value per mile.	Total assessed value.
<i>Marton</i>		105.624		\$ 428,801
	Chicago, Burlington & Quincy—Albia, Knoxville & D. M.	39.204	\$4,000	156,816
	Chicago, Rock Island & Pacific—Oskaloosa Division	12.77	4,000	51,080
	Chicago, Rock Island & Pacific—Keokuk & Des Moines	14.65	4,900	62,905
	Wabash—Des Moines & St. Louis Line	39.00	4,000	156,000
<i>Marshall</i>		148.672		1,078,378
	Chicago Great Western—Southwestern Branch	81.78	5,400	171,612
	Iowa Central—Main Line	29.79	5,500	163,845
	Iowa Central—Story City Branch	15.01	3,000	45,080
	Iowa Central—State Center Branch	20.712	3,000	62,136
	Chicago & North-Western—Main Line	25.99	14,500	376,855
	Chicago, Milwaukee & St. Paul—Chicago & C. B. Division	25.99	10,000	259,900
<i>Mills</i>		101.384		749,928
	Tabor & Northern Railway	8.79	3,500	30,765
	Chicago, Burlington & Quincy—Main Line	29.24	13,500	394,740
	Chicago, Burlington & Quincy—Neb. City, Sidney & N. E.	8.918	3,000	26,754
	Chicago, Burlington & Quincy—Hastings & Avoca	10.488	3,000	31,449
	Chicago, Burlington & Quincy—K. C., St. J. & C. B.	17.963	7,600	136,518
	Wabash—Omaha & St. Louis Line	25.94	5,000	129,700
<i>Mitchell</i>		74.655		263,378
	Chicago Great Western—Main Line	9.90	7,780	76,728
	Chicago Great Western—Lyle Branch	5.305	3,000	18,567
	Dubuque & Sioux City—Mona Branch	22.40	3,100	69,440
	Dubuque & Sioux City—Stacyville Railroad	7.93	2,550	20,221
	Chicago, Milwaukee & St. Paul—Austin Branch	7.75	4,000	31,000
	Chicago Great Western—Wisconsin, Minnesota & Pacific	21.37	2,500	53,425
<i>Monona</i>		118.70		556,845
	Dubuque & Sioux City—Onawa Branch	16.32	3,000	48,960
	Chicago & North-Western—Maple River Branch	24.35	5,000	121,750
	Chicago & North-Western—Soldier River Branch	19.75	3,500	69,125
	Chicago & North-Western—Sioux City Branch	25.75	7,500	193,125
	Chicago, Milwaukee & St. Paul—Sioux City Branch	27.63	4,500	124,365
<i>Monroe</i>		98.107		682,301
	Albia & Centerville Railway	11.00	3,000	33,000
	Chicago, Burlington & Quincy—Main Line	27.838	13,500	375,745
	C., B. & Q.—Albia, Knoxville & Des Moines	10.772	4,000	43,088
	Wabash—Des Moines & St. Louis Line	21.94	4,000	87,760
	Iowa Central—Main Line	18.682	5,500	75,306
	Chicago & North-Western—Southern Iowa Ry. Branch	2.40	3,000	7,200
	Chicago, Milwaukee & St. Paul—Kansas City Division	10.47	5,750	60,202
<i>Montgomery</i>		49.606		456,433
	Chicago, Burlington & Quincy—Main Line	27.081	13,500	365,583
	C., B. & Q.—Brownsville & Nodaway Valley	2.418	4,500	10,881
	Chicago, Burlington & Quincy—Nebraska City Branch	7.668	4,750	36,423
	Chicago, Burlington & Quincy—Red Oak & Atlantic	12.490	3,500	43,536
<i>Muscatine</i>		180.48		642,472
	C., M. & St. P.—Rutledge-Muscatine Extension	16.72	2,500	41,800
	Muscatine North & South Railway	7.72	2,500	19,300
	Burlington, Cedar Rapids & Northern—Main Line	18.91	7,500	141,825
	B., C. R. & N.—Muscatine Division	19.21	4,500	86,445
	Chicago, Rock Island & Pacific—Iowa Division	24.85	11,750	291,947
	B., C. R. & N.—Davenport, Iowa & Dakota Division	7.10	3,500	24,850
	Chicago, Rock Island & Pacific—Southwestern Division	22.77	8,500	193,545
	Chicago, Rock Island & Pacific—Wilton Branch	12.04	3,500	42,140
	C., R. I. & P.—Wilton & Tipton Branch	1.16	500	580
<i>O'Brien</i>		96.52		564,688
	C., R. I. & P.—Gowrie & Northwestern	13.22	3,000	39,600
	Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.61	12,800	84,608
	Dubuque & Sioux City—Sioux Falls Branch	27.37	3,700	101,289
	Chicago & North-Western—Toledo & Northwestern	25.30	6,000	151,800
	Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.02	7,900	187,356
<i>Oscoda</i>		67.18		367,178
	B., C. R. & N.—Cedar Rapids, Iowa Falls & No. Western	26.29	4,500	118,305
	C., R. I. & P.—Gowrie & Northwestern Division	12.91	3,000	38,730
	Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	12,800	230,144

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Page</i>	101.5128	\$	428,975
Chicago, Burlington & Quincy—Nebraska City Branch...	11.800	\$4,750	55,050
C., B. & Q.—Brownsville & Nodaway Valley	22.81	4,500	102,645
C., B. & Q.—Clarinda, College Springs & Southwestern	17.768	4,500	79,956
Chicago, Burlington & Quincy—Humeaton & Shenandoah	37.18	8,000	81,390
C., B. & Q.—K. C., St. Joe & C. B.—Tarkio Valley Branch	2.1748	4,500	9,784
Wabash—Omaha & St. Louis Line	19.88	5,000	99,150
<i>Palo Alto</i>	74.86		418,140
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W.	27.29	4,500	122,805
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge	20.49	4,680	95,898
Chicago & North-Western—Fox Lake Branch	2.74	3,500	9,590
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.34	7,800	189,852
<i>Plymouth</i>	62.73		718,284
Willmar & Sioux Falls Railway	25.37	5,000	126,850
Chicago, St. Paul, Minn. & Omaha—Main Line	9.48	12,800	121,344
Chicago & North-Western—Maple River Branch	7.96	5,000	39,800
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	15.00	4,500	67,500
Dubuque & Sioux City—Main Line—Le Mars East	16.38	8,000	131,040
Dubuque & Sioux City—Main Line—Le Mars Southwest	18.54	12,250	231,750
<i>Pocahontas</i>	91.10		422,818
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge	16.74	4,680	78,343
Chicago, Rock Island & Pacific—Gowrie & Northwestern	23.40	3,000	88,200
Chicago & North-Western—Toledo & Northwestern	24.18	6,000	145,080
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	11.01	8,000	88,030
Dubuque & Sioux City—Main Line	9.77	8,000	78,160
<i>Polk</i>	189.515		1,260,283
Des Moines Union Railway	4.00	53,250	225,000
Chicago, Burlington & Quincy—Albia, Knoxville & Des M.	10.135	4,000	40,540
Chicago, Burlington & Quincy—Des Moines & K. C.	7.29	8,500	25,515
Chicago Great Western—Southwestern Branch	28.99	5,400	156,548
Chicago, Rock Island & Pacific—Iowa Division	27.73	11,750	327,827
C., R. I. & P.—Des Moines, Indianola & Winterset	8.71	4,000	34,840
Chicago, R. I. & P.—Keokuk & Des Moines Division	17.14	4,800	73,702
Chicago, R. I. & P.—Des Moines & Ft. Dodge Division	9.24	4,800	43,248
Wabash—Des Moines & St. Louis Line	15.01	4,000	60,040
Chicago & N. W.—Des Moines & Minneapolis	24.16	7,500	181,200
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	9.60	3,000	28,800
Chicago, Mil. & St. Paul—Des M. Div.—Boone Line	10.01	8,000	80,080
Des Moines, Iowa Falls & Northern Railway	17.50	2,000	35,000
<i>Pottawattamie</i>	180.44		1,568,615
Omaha Bridge & Terminal Railway Company	4.017	6,000	24,102
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.996	8,500	6,966
Chicago, Burlington & Quincy—Hastings and Ayoca	5.244	8,000	15,732
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	8.280	7,600	62,928
Chicago, Rock Island & Pacific—Iowa Division	45.05	11,750	529,397
Chicago, Rock Island & Pacific—Carson Branch	17.73	8,500	62,065
Chicago, Rock Island & Pacific—Harlan Branch	1.15	8,500	4,025
Wabash—Omaha & St. Louis Line	11.22	5,000	56,100
Dubuque & Sioux City—Omaha District	17.62	4,220	74,356
Union Pacific—Main Line	2.06	82,350	169,641
Union Pacific—Union Avenue Line	1.72	4,500	7,740
Chicago & North-Western—Main Line	19.06	14,500	276,370
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.55	10,000	265,500
Chicago Gt. Western—M. C. & Ft. D.—Omaha Extension	28.743	1,000	28,743
<i>Pottawattamie</i>	93.09		582,258
Burlington, C. R. & N.—Iowa City & Western	6.71	2,800	18,788
Chicago, Rock Island & Pacific—Iowa Division	25.68	11,750	301,740
Iowa Central—Main Line	22.81	5,500	125,455
Iowa Central—Montezuma Branch	13.61	3,000	40,830
Iowa Central—Newton Branch	.07	8,000	210
Chicago & North-Western—Ottumwa, Cedar Falls & St. P.	27.21	3,500	95,235
<i>Ringgold</i>	78.852		322,654
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W.	21.642	4,000	114,568
Chicago, Burlington & Quincy—Humeaton & Shenandoah	26.27	3,000	78,810
Chicago Great Western—Southwestern Branch	23.94	5,400	129,276

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.		Miles of road.	Assessed value per mile.	Total assessed value.
<i>Sac.</i>	Dubuque & Sioux City—Omaha District	107.58		\$ 494,252
	Chicago & North-Western—Maple River Branch	18.98	\$4,220	80,011
	Chicago & North-Western—Boyer Valley Branch	54.02	5,000	270,100
	Chicago & North-Western—Toledo & Northwestern	6.88	3,700	25,271
	Chicago, Milwaukee & St. Paul—Des M. Div.—St. Lake Br	8.57	6,000	51,420
		19.15	3,000	57,450
<i>Scott.</i>	Davenport, Rock Island & Northwestern Railway	125.90		693,012
	Burlington, Cedar Rapids & Northern—C. R. & Clinton	24.80	6,000	148,800
	Burlington, Cedar Rapids & Northern—Day, Iowa & Dak	25.50	4,500	114,750
	Chicago, Rock Island & Pacific—Iowa Division	15.39	3,500	53,865
	Chicago, Rock Island & Pacific—Southwestern Division	13.78	11,750	161,880
	Chicago, Milwaukee & St. Paul—Davenport & Northw'n	12.11	8,500	102,935
	Chicago, Milwaukee & St. Paul—Maquoketa Branch	26.54	3,300	87,562
		7.80	3,000	23,400
<i>Shelby.</i>	Chicago, Rock Island & Pacific—Iowa Division	98,548		459,478
	Chicago, Rock Island & Pacific—Harlan Branch	6.43	11,750	75,435
	Chicago & North-Western—Iowa Southwestern Branch	10.73	3,500	37,555
	Chicago, Milwaukee & St. Paul—Chicago & C. B. Div	18.72	3,500	65,520
	Chicago Great Western—M. C. & Ft. D.—Omaha Extension	24.81	10,000	248,100
<i>Stout.</i>	Willmar & Sioux Falls Railway	32,868	1,000	32,868
	Chicago, St. Paul, Minneapolis & Omaha—Main Line	146.47		985,498
	Dubuque & Sioux City—Sioux Falls Branch	27.23	5,000	136,100
	Chicago & North-Western—Toledo & Northwestern	22.09	12,800	282,752
	Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	7.09	3,700	26,233
	Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div	35.08	6,000	210,300
	Chicago, Milwaukee & St. Paul—Eldon Branch	29.08	7,800	226,824
<i>Story.</i>	Ames & College Railway	18.88	4,500	73,900
	Iowa Central—Story City Branch	8.99	3,000	26,970
	Chicago & North-Western—Main Line	124,848		941,510
	Chicago & North-Western—Des Moines & Minneapolis	1,988	2,500	4,970
	Chicago, Milwaukee & St. Paul—Chicago & C. B. Div	19.50	3,000	58,500
	Des Moines, Iowa Falls & Northern Railway	24.23	14,500	351,335
<i>Tama.</i>	Burlington, Cedar Rapids & Northern—Pacific Division	25.73	7,500	192,975
	Chicago Great Western—Southwestern Branch	24.79	10,000	247,900
	Chicago & North-Western—Main Line	28.61	3,000	85,830
	Chicago & North-Western—Ottumwa, Cedar F. & St. Paul	135.05		1,070,518
	Chicago & North-Western—Iowa, Minn. & Northwestern	18.17	6,000	109,020
	Chicago & North-Western—Toledo & Northwestern	12.64	5,400	68,256
	Chicago, Milwaukee & St. Paul—Chicago & C. B. Div	25.34	14,500	367,930
<i>Taylor.</i>	Chicago, Burlington & Quincy—Creston Branch	.13	3,500	455
	Chicago, Burlington & Quincy—Humeston & Shenandoah	30.81	4,250	128,817
	Chicago Great Western—Southwestern Branch	22.14	6,000	132,840
<i>Union.</i>	Chicago, Burlington & Quincy—Main Line	26.32	10,000	263,200
	Chicago, Burlington & Quincy—Creston Branch	60,798		258,302
	Chicago, Burlington & Quincy—Creston & Northern	28,008	4,500	120,036
	Chicago Great Western—Southwestern Branch	27,000	3,000	81,000
<i>Van Buren.</i>	Chicago, Burlington & Quincy—Ft. Madison Branch	5.79	5,400	31,296
	Chicago, Burlington & Quincy—Chi. Burl. & Kansas City	66,639		538,314
	Chicago, Rock Island & Pacific—Keosauqua Branch	25.145	13,500	339,457
	Chicago, Rock Island & Pacific—Keokuk & Des Moines	10,742	4,500	48,359
<i>Wapello.</i>	Chicago, Burlington & Quincy—Main Line	8,152	3,500	28,532
	Chicago, Rock Island & Pacific—Keokuk & Des Moines	22.59	5,400	121,986
	Chicago, Milwaukee & St. Paul—Kansas City Division	80.20		296,653
	Chicago, Mil. & St. Paul—Rutledge-Muscatine Extension	14.72	2,500	36,800
	Chicago, Burlington & Quincy—Main Line	27.93	3,000	83,388
	Chicago, Rock Island & Pacific—Keokuk & Des Moines	4.50	3,500	15,750
	Chicago, Rock Island & Pacific—Keokuk & Des Moines	83.65	4,900	144,645
<i>Wabash.</i>	Chicago, Milwaukee & St. Paul—Kansas City Division	115,379		792,876
	Chicago, Mil. & St. Paul—Rutledge-Muscatine Extension	27.81	5,750	157,052
	Chicago, Burlington & Quincy—Main Line	13.87	3,000	41,610
	Chicago, Rock Island & Pacific—Keokuk & Des Moines	26,706	13,500	360,581
	Chicago, Rock Island & Pacific—Keokuk & Des Moines	7.72	3,500	65,620
	Chicago, Rock Island & Pacific—Keokuk & Des Moines	29.97	4,300	128,871
	Wabash—Main Line	9,808	4,000	39,212

ASSESSED VALUATION OF RAILROAD PROPERTY.

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TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Warren	96.885	\$	\$ 808,061
Chicago, Burlington & Quincy—Albia, Knoxville & D. M.	7.666	4,000	30,784
Chicago, Burlington & Q.—Chariton, D. M. & Southern.	21.489	3,500	75,086
Chicago, Burlington & Quincy—Des M. & Kansas City.	27.78	3,500	97,085
Chicago Great Western—Southwestern Branch.	15.79	5,400	85,266
C., R. I. & P.—Des Moines, Indianapolis & Winterset.	26.23	4,000	104,920
Washington	129.978		546,149
Chicago, Mil. & St. Paul—Rutledge-Muscataine Extension.	26.20	2,000	52,400
Burl., Cedar Rapids & Northern—Muscataine Division.	4.81	4,500	19,895
Burl., Cedar Rapids & Northern—Iowa City & Western.	21.01	2,800	58,828
Chicago, Burlington & Quincy—Burlington & Western.	18.862	3,500	48,517
Chicago, Burlington & Quincy—Burl. & Northwestern.	12.960	3,500	45,465
Chicago, Rock Island & Pacific—Southwestern Division.	25.64	8,500	217,940
Chicago, Rock & Island Pacific—Okauchosa Division.	14.04	4,000	56,160
Iowa Central—Eastern Division.	11.861	4,000	47,444
Wayne	79.408		491,017
Chicago, Burlington & Quincy—Chariton Branch.	6.888	4,000	27,573
Chicago, Burlington & Quincy—Keokuk & Western.	29.80	4,750	141,550
Chicago, Rock Island & Pacific—Southwestern Division.	27.75	8,500	236,875
Chicago, Milwaukee & St. Paul—Kansas City Division.	14.96	5,750	86,020
Webster	199.078		902,242
Crooked Creek Railroad Company.	11.80	2,500	29,500
Newton & Northwestern Railway.	8.10	4,000	32,400
Chicago Great Western—Mason City & Ft. Dodge.	81.85	8,100	98,735
Chi. Rock Island & Pacific—Des Moines & Ft. Dodge Div.	82.51	4,680	152,146
C., R. I. & P.—Gowrie & Northwestern Division.	7.41	3,000	22,280
Dubuque & Sioux City—Main Line.	26.74	8,000	213,920
Dubuque & Sioux City—Omaha District.	5.97	4,220	25,198
Minneapolis & St. Louis—Main Line.	85.21	3,935	138,551
Chicago & North-Western—Toledo & Northwestern.	25.96	6,000	155,760
Chi. Great Western—M. C. & Ft. D.—Omaha Extension.	18.528	2,500	83,807
Winnebago	58.55		244,128
Burlington, Cedar Rapids & Northern—Germania Div.	4.92	8,550	17,466
Bur., C. R. & N.—Cedar Rapids, Iowa Falls & N. Western.	21.29	4,500	95,805
Minneapolis & St. Louis—Main Line.	20.91	8,985	82,280
Chicago & North-Western—Iowa, Minnesota & N. W.	11.48	4,250	48,577
Winnebago	82.84		415,616
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.13	4,000	4,520
Bur., C. R. & N.—Chicago, Decorah & Minnesota.	22.69	2,500	57,475
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	16.96	5,000	84,800
Chicago, Milwaukee & St. Paul—Decorah Branch.	9.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	7,800	232,050
Chicago, Milwaukee & St. P.—Davenport & N. Western.	2.47	3,300	8,151
Woodbury	149.48		874,887
Union Terminal Railway Company.	1.28	78,125	100,000
Sioux City Bridge Company.	1.88	5,000	9,800
Sioux City Stock Yards Line.	1.50	4,500	6,750
Willmar & Sioux Falls Railway.	5.57	5,000	27,850
Chicago, St. Paul, Minneapolis & Omaha—Main Line.	.94	12,800	12,082
Dubuque & Sioux City—Main Line.	5.48	12,250	67,180
Dubuque & Sioux City—Main Line (in city).	.64	8,000	5,120
Dubuque & Sioux City—Onawa Branch.	25.91	3,000	77,620
Chicago & North-Western—Maple River Branch.	46.36	5,000	231,800
Chicago & North-Western—Sioux City & Pacific Branch.	22.32	7,500	167,400
Chicago, Milwaukee & St. Paul—Sioux City Branch.	31.96	4,500	143,820
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	4,500	25,335
Worth	62.267		237,801
Burlington, Cedar Rapids & Northern—Main Line.	6.80	7,500	51,000
Chicago Great Western—Lyle Branch.	14.635	3,500	51,282
Chicago Great Western—Mason City & Ft. D., Main Line.	2.004	3,100	6,212
Iowa Central—Main Line.	13.428	5,500	73,854
Minneapolis & St. Louis—Main Line.	.83	3,935	1,296
Chicago & North-Western—Iowa, Minnesota & N. W.	18.73	4,250	53,535
Chicago, Milwaukee & St. Paul—Austin Branch.	11.27	4,000	45,080

TABLE No. 4—CONTINUED.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Wright</i>	130.124		\$ 532,238
Bur., C. R. & N.—Cedar Rapids, Iowa Falls & N. Western.	45.05	\$4,500	202,725
Chicago Great Western—Mason City & Ft. Dodge	33.506	3,100	103,972
Chicago G. W.—Mason City & Ft. Dodge, Hampton Ex.	12.282	2,500	30,755
Iowa Central—Belmond Branch	6.500	3,000	19,500
Iowa Central—Iowa Central & Western Branch.	8.956	2,500	22,390
Chicago & North-Western—Toledo & Northwestern.	23.85	6,000	143,100
Total	19,724 8173		\$56,541,513

TABLE No. 5.

Length and assessed value of sleeping car lines by counties.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	5.82		\$ 477
Chicago, Rock Island & Pacific—Iowa Division.....	8.52	\$ 56	477
<i>Adams</i>	26.475		2,276
Chicago, Burlington & Quincy—Main Line.....	26.475	86	2,276
<i>Appanoose</i>	53.081		2,591
Chicago, Rock Island & Pacific—Southwestern Division ..	29.89	55	1,643
Wabash—Main Line.....	5.261	41	215
Wabash—Des Moines & St. Louis Line.....	17.83	41	733
<i>Benton</i>	64.81		5,598
Burlington, Cedar Rapids & Northern—Pacific Division ..	14.75	12	177
Burlington, Cedar Rapids & Northern—Main Line, (Vinton South) ..	11.88	44	522
Burlington, Cedar Rapids & Northern—Main Line, (Vinton North) ..	11.13	32	356
Chicago & North-Western—Main Line, (Belle Plaine, East) ..	24.15	183	4,419
Chicago & North-Western—Main Line, (Belle Plaine, West) ..	69	170	117
Chicago & North-Western—Iowa, Minn. & Northwestern.....	43	14	6
Chicago, Milwaukee & St. Paul—Kansas City Division ..	1.73	1	1
<i>Black Hawk</i>	96.19		3,895
Burlington, Cedar Rapids & Northern—Main Line.....	32.78	32	1,047
Chicago Great Western—Southwestern Branch.....	80.42	56	1,703
Dubuque & Sioux City—Main Line, (Waterloo East) ..	14.86	48	689
Dubuque & Sioux City—Main Line, (Waterloo to Mona Jc.) ..	5.00	81	155
Dubuque & Sioux City—Main Line, (Mona Jc. West) ..	7.41	29	214
Chicago & North-Western—Iowa, Minn. & Northwestern.....	6.27	14	87
<i>Boone</i>	51.18		3,876
Chicago, Rock Is. & Pac. Des M. & Ft. D., (Angus So.) ..	1.7	21	35
Minneapolis & St. Louis—Main Line.....	24.68	21	518
Chicago & Northwestern—Main Line.....	24.80	134	3,323
<i>Bremer</i>	10.22		652
Burlington, Cedar Rapids & Northern—Main Line.....	4.19	82	134
Chicago Great Western—Main Line.....	6.03	86	518
<i>Buchanan</i>	38.87		2,043
Chicago Great Western—Main Line.....	11.41	62	77
Chicago Great Western—Southwestern Branch.....	2.90	56	162
Dubuque & Sioux City—Main Line.....	24.56	43	1,179
<i>Buena Vista</i>	49.17		615
Chicago & North-Western—Toledo & Northwestern.....	23.77	12	285
Dubuque & Sioux City—Main Line.....	25.40	13	330
<i>Buller</i>	17.08		1,890
Burlington, Cedar Rapids & Northern—Main Line.....	21.08	32	673
Chicago & N. W.—Iowa, Minnesota & Northwestern.....	31.11	14	435
Dubuque & Sioux City—Main Line.....	24.91	29	722
<i>Calhoun</i>	64.55		1,671
Dubuque & Sioux City—Main Line.....	14.87	13	193
Dubuque & Sioux City—Omaha District.....	25.84	48	1,240
Chicago & North-Western—Toledo & Northwestern.....	23.84	10	238
<i>Carroll</i>	25.41		3,404
Chicago & North-Western—Main Line.....	25.41	134	3,404
<i>Cass</i>	27.14		1,514
Chicago, Rock Island & Pacific—Iowa Division.....	27.04	56	1,514
<i>Cedar</i>	40.82		6,143
Burlington, Cedar Rapids & Northern—Main Line.....	8.94	62	554
C. R. I. & P.—Iowa Division (West Liberty East) ..	3.46	109	377
C. R. I. & P.—Iowa Division (West Liberty West) ..	3.44	70	241
Chicago & North-Western—Main Line.....	24.98	199	4,971

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Cerro Gordo</i>	72.89		\$ 1,014
Burlington, Cedar Rapids & Northern—Main Line.....	10.61	\$ 32	339
Iowa Central—Main Line (Mason City North).....	7.84	8	63
Iowa Central—Main Line (Mason City South).....	16.50	11	181
Chicago & North-Western—Iowa Minn. & Northwestern.....	29.01	14	406
Chicago, Milwaukee & St. Paul—Austin Branch.....	8.98	3	26
<i>Cherokee</i>	29.80		367
Dubuque & Sioux City—Main Line.....	29.80	13	387
<i>Chickasaw</i>	26.70		2,210
Chicago Great Western—Main Line.....	25.70	86	2,210
<i>Clarke</i>	25.811		2,219
Chicago, Burlington & Quincy—Main Line.....	25.811	86	2,219
<i>Clay</i>	5.0		68
Chicago & North-Western—Toledo & Northwestern.....	5.70	12	68
<i>Clinton</i>	49.29		8,136
Chicago & North-Western—Main Line.....	40.17	199	7,966
Davenport, Rock Island & Northwestern Railway.....	9.13	16	146
<i>Crawford</i>	64.77		5,125
Dubuque & Sioux City—Omaha District.....	38.17	48	1,542
Chicago & North-Western—Main Line.....	81.60	184	4,234
<i>Dallas</i>	44.52		1,548
Chicago, Rock Island & Pacific—Iowa Division.....	17.64	56	982
Chicago, Rock I. & Pac.—Des Moines & Ft. Dodge Div.....	26.98	21	566
<i>Davis</i>	22.89		1,258
Chicago, Rock Island & Pacific—Southwestern Division.....	22.89	55	1,258
<i>Delaware</i>	50.08		2,762
Chicago Great Western—Main Line.....	25.62	62	1,588
Dubuque & Sioux City—Main Line.....	24.46	48	1,174
<i>Des Moines</i>	48.28		2,375
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	19	403
Chicago, Burlington & Q.—Main Line (Burlington East).....	1.00	119	119
Chicago, Burlington & Q.—Main Line (Burlington West).....	17.070	96	1,488
Chicago, Burlington & Quincy—Keokuk & St. Paul.....	8.98	43	386
<i>Dickinson</i>	29.88		357
Burlington, Cedar R. & Nor.—Cedar R., Iowa F. & N. W.....	29.88	12	357
<i>Dubuque</i>	61.63		3,396
Chicago Great Western—Main Line.....	81.21	62	1,525
Dubuque & Sioux City—Main Line.....	39.42	48	1,490
<i>Emmet</i>	16.20		194
Burlington, Cedar R. & Nor.—Cedar R., Iowa F. & N. W.....	16.20	12	194
<i>Fayette</i>	63.73		1,996
Chicago Great Western—Main Line (Oelwein S. W.).....	5.43	62	336
Chicago Great Western—Main Line (Oelwein North).....	14.39	66	1,237
Chicago Great Western—Southwestern Branch.....	6.89	56	385
Chicago, Milwaukee & St. Paul—Davenport & N. Western.....	37.02	1	37
<i>Floyd</i>	20.40		653
Burlington, Cedar Rapids & Northern—Main Line.....	20.38	32	662
Chicago & North-Western—Iowa, Minn. & Northwestern.....	.02	14	0
<i>Franklin</i>	40.63		479
Burlington, Cedar R. & Nor.—Cedar R., Iowa F. & N. W.....	12.43	12	149
Dubuque & Sioux City—Main Line.....	1.10	29	32
Iowa Central—Main Line.....	27.09	11	243
<i>Fremont</i>	33.523		2,671
Chicago, Burlington & Quincy—Kansas C., St. Joe & C. B.....	29.738	85	2,531
Wabash—Omaha & St. Louis Line.....	8.74	16	140
<i>Greene</i>	24.19		3,241
Chicago & North-Western—Main Line.....	24.19	184	3,241
<i>Grunty</i>	65.61		1,318
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.20	12	182
Burl. Cedar R. & Nor.—Cedar R., Iowa Falls & N. W.....	11.04	12	132
Chicago Great Western—Southwestern Branch.....	7.95	56	445
Chicago & North-Western—Iowa, Minn. & Northwestern.....	18.47	14	258
Chicago & North-Western—Toledo & Northwestern.....	12.79	23	294
Dubuque & Sioux City—Main Line.....	.16	48	7
<i>Guthrie</i>	19.30		1,080
Chicago, Rock Island & Pacific—Iowa Division.....	19.30	56	1,080

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Hamilton</i>	78.23		\$ 1,548
Chicago & North-Western—Des Moines & Minn. (Jewell Junction South)	7.45	\$ 22	164
Chicago & North-Western—Toledo & Northwestern (Jewell Junction North)	21.81	17	363
Chicago & North-Western—Toledo & Northwestern (Jewell Junction East)	8.23	23	190
Chicago & North-Western—Toledo & Northwestern (Jewell Junction West)	15.99	10	160
Dubuque & Sioux City—Main Line	23.20	29	672
<i>Hancock</i>	25.71		1,465
Minneapolis & St. Louis—Main Line	25.71	57	1,465
<i>Hardin</i>	95.41		1,790
Burlington, C. R. & N.—Cedar R., Iowa F. & N.-W	17.89	12	214
Iowa Central—Main Line	23.96	11	318
Chicago & North-Western—Toledo & Northwestern	24.81	28	570
Dubuque & Sioux City—Main Line	23.75	29	688
<i>Harrison</i>	92.15		6,300
Dubuque & Sioux City—Omaha District	29.42	48	1,412
Chicago & N.-W.—Main Line (Missouri Valley East)	26.70	184	8,577
Chicago & N.-W.—Main Line (Missouri Valley South)	3.83	147	558
C. & N.-W.—Sioux C. Branch (Mo. Valley, Cal. Jo.)	6.00	38	228
C. & N.-W.—Sioux C. Branch (Cal. Junction North)	21.40	23	470
C. & N.-W.—Sioux C. Branch (Cal. Junction West)	5.00	16	80
<i>Henry</i>	38.473		1,760
Chicago, Burlington & Quincy—Main Line	19.564	66	1,265
Iowa Central—Eastern Division	19.109	5	95
<i>Howard</i>	87.52		1,154
Chicago Great Western—Main Line	13.14	86	1,180
Chicago, Milwaukee & St. Paul—Iowa, Minnesota Div.	24.88	1.00	24
<i>Humboldt</i>	83.54		1,969
Burlington, C. R. & N.—Cedar R., Iowa Falls & N.-W.	24.99	12	300
Minneapolis & St. Louis—Main Line	23.41	57	1,334
Chicago & N.-W.—Toledo & N.-W. (Hawarden Line)	27.14	12	325
Chicago & N.-W.—Toledo & N.-W. (North Line)	8.00	5	40
<i>Ida</i>	20.86		208
Chicago & N.-W.—Maple River Branch (Onawa Line)	20.86	10	208
<i>Iowa</i>	57.94		1,800
Chicago, Rock Island & Pacific—Iowa Division	25.25	70	1,767
Chicago, Milwaukee & St. Paul—Kansas City Division	82.68	1	83
<i>Jasper</i>	57.88		3,514
Chicago Great Western—Southwestern Branch	19.62	56	1,065
Chicago, Rock Island & Pacific—Iowa Division	84.88	70	2,406
Iowa Central—Main Line	8.98	11	48
<i>Jefferson</i>	52.733		3,586
Chicago, Burlington & Quincy—Main Line	24.608	86	2,115
Chicago, Rock Island & Pacific—Southwestern Division	26.68	55	1,464
Iowa Central—Eastern Division	1.50	5	7
<i>Johnson</i>	48.25		2,899
Burlington, Cedar Rapids & Northern—Main Line	18.05	62	995
Chicago, Rock Island & Pacific—Iowa Division	27.20	70	1,904
<i>Jones</i>	19.73		19
Chicago, Milwaukee & St. Paul—Dubuque & Southwest'n	19.73	1	19
<i>Keokuk</i>	82.964		553
Chicago, Rock Island & Pacific—Oskaloosa Division	25.79	15	386
Iowa Central—Eastern Division (Hedrick West)	5.373	6	32
Iowa Central—Eastern Division (Hedrick East)	21.041	5	105
Chicago, Milwaukee & St. Paul—Kansas City Division	30.76	1	80
<i>Kossuth</i>	58.61		727
Burlington, C. R. & N.—C. R., I. F. & N.-W.—South Line	4.30	12	51
Minneapolis & St. Louis—Main Line	7.90	57	444
Chicago & North-Western—Toledo & Northwestern	46.51	5	232
<i>Lee</i>	53.053		8,847
Atchison, Topeka & Santa Fe Railway	19.76	97	1,916
Chicago, Burlington & Quincy—St. Paul Division	33.296	43	1,431

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Iowa</i>	68.59		\$ 6,810
Burlington, C. R. & N.—Main Line (Cedar Rapids East)	9.40	62	596
Burlington, C. R. & N.—Main Line (Cedar Rapids North)	12.07	44	531
Chicago & North-Western—Main Line (Cedar R. East)	18.26	199	3,633
Chicago & North-Western—Main Line (Cedar R. West)	11.12	188	2,084
Chicago, Milwaukee & St. Paul—Kansas City Division	17.54	1	17
<i>Louis</i>	65.238		1,902
Bur., C. R. & N.—Main Line (Columbus Jct. South)	8.82	19	167
Bur., C. R. & N.—Main Line (Columbus Jct. North)	14.33	20	286
Chicago, Rock Island & Pacific—Southwestern Division	18.99	65	1,234
Iowa Central—Eastern Division	23.038	5	215
<i>Lucas</i>	28.823		2,906
Chicago, Burlington & Quincy—Main Line	28.823	86	2,906
<i>Lyon</i>	37.82		453
Burlington, Cedar Rapids & N.—C. R., I. F. & N.-W.	37.82	12	453
<i>Madison</i>	27.46		1,586
Chicago Great Western—Southwestern Branch	19.48	56	1,090
Chicago, Rock Island & Pacific—Iowa Division	8.50	53	476
<i>Mahaska</i>	56.957		570
Chicago, Rock Island & Pacific—Oskaloosa Div. (Evans E.)	17.46	15	262
Iowa Central—Main Line (Oskaloosa North)	16.07	11	176
Iowa Central—Main Line (Oskaloosa South)	8.80	5	44
Iowa Central—Eastern Division	14.627	6	88
<i>Martin</i>	39.00		1,404
Wabash—Des Moines & St. Louis Line	39.00	36	1,404
<i>Marshall</i>	37.53		5,952
Chicago Great Western—Southwestern Branch	31.78	56	1,779
Iowa Central—Main Line	29.79	11	327
Chicago & North-Western—Main Line	25.99	148	3,846
<i>Mills</i>	73.143		4,565
C., B. & Q.—Main Line (Pacific Junction East)	25.24	86	2,170
C., B. & Q.—Main Line (Pacific Junction West)	4.00	58	232
C., B. & Q.—K. C., St. Joe & C. B. (Pacific Jct. South)	7.937	85	674
C., B. & Q.—K. C., St. Joe & C. B. (Pacific Jct. North)	10.023	103	1,062
Wabash—Omaha & St. Louis Line	25.94	16	415
<i>Mitchell</i>	17.05		874
Chicago Great Western—Main Line	9.90	86	851
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	8	23
<i>Monona</i>	50.10		967
Chicago & North-Western—Maple River Branch	24.35	10	243
Chicago & North-Western—Sioux City Branch (Onawa N.)	15.75	32	504
Chicago & North-Western—Sioux City Branch (Onawa S.)	10.00	22	220
<i>Monroe</i>	73.985		5,315
Chicago, Burlington & Quincy—Main Line	27.533	86	2,383
Wabash—Des Moines & St. Louis Line (Albia North)	10.94	36	393
Wabash—Des Moines & St. Louis Line (Albia South)	11.00	41	451
Iowa Central—Main Line	13.992	5	68
Chicago, Milwaukee & St. Paul—Kansas City Division	10.47	1	10
<i>Montgomery</i>	27.081		2,328
Chicago, Burlington & Quincy—Main Line	27.081	86	2,328
<i>Muscatine</i>	66.53		4,533
Burlington, C. R. & N.—Main Line (West Liberty S.)	16.91	20	338
Burlington, C. R. & N.—Main Line (West Liberty N.)	2.00	62	124
Chicago, R. I. & Pacific—Main Line (West Liberty E.)	21.85	109	2,381
Chicago, R. I. & Pacific—Main Line (West Liberty W.)	3.00	70	210
Chicago, Rock Island & Pacific—Southwestern Division	22.77	65	1,480
<i>O'Brien</i>	31.91		567
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.61	40	264
Chicago & North-Western—Toledo & Northwestern	25.30	12	303
<i>Oscola</i>	44.27		1,034
Burl., Cedar Rapids & Nor.—C. R., I. F. & N.-W.	26.29	12	315
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	40	719
<i>Page</i>	19.83		317
Wabash—Omaha & St. Louis Line	19.82	16	317
<i>Palo Alto</i>	27.29		327
Burl., Cedar Rapids & Nor.—C. R., I. F. & N.-W.	27.29	12	327

TABLE No. 5—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Plymouth.</i>	44.40		\$ 1,573
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	\$ 40	879
Dubuque & Sioux City—Main Line (Le Mars East)	16.88	18	212
Dubuque & Sioux City—Main Line (Le Mars West)	18.54	68	982
<i>Pocahontas.</i>	23.95		417
Chicago & North-Western—Toledo & Northwestern	24.18	12	290
Dubuque & Sioux City—Main Line	9.77	13	127
<i>Polk.</i>	105.18		4,687
Chicago Great Western—Southwestern Branch	28.99	56	1,623
Chicago, Rock Island & Pacific—(Des Moines East)	17.64	70	1,234
Chicago, Rock Island & Pacific—(Des Moines West)	10.09	56	565
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge	9.24	21	194
Wabash—Des Moines & St. Louis Line	15.01	86	540
Chicago, & North-Western—Des Moines & Minneapolis	24.18	22	531
<i>Pottawattamie.</i>	107.807		8,146
Omaha Bridge & Terminal Railway Company	4.017	64	257
Chicago, Burl. & Quincy—K. C., St. Joe & Council Bluffs	8.28	106	877
Chicago, Rock Island & Pacific—Iowa Division	45.05	56	2,522
Wabash—Omaha & St. Louis Line	11.22	16	179
Dubuque & Sioux City—Omaha District	17.62	48	845
Union Pacific—Main Line	2.06	323	665
Chicago & North-Western—Main Line	19.06	147	2,801
<i>Poweshiek.</i>	48.49		2,047
Chicago, Rock Island & Pacific—Iowa Division	25.68	70	1,797
Iowa Central—Main Line	22.81	11	250
<i>Ringgold.</i>	23.94		1,340
Chicago Great Western—Southwestern Branch	23.94	56	1,340
<i>Sac.</i>	44.44		1,165
Dubuque & Sioux City—Omaha District	18.96	48	910
C. & N.-W.—Maple River Branch (Carnarvon West)	16.91	1	169
Chicago & North-Western Toledo & Northwestern	8.57	1	86
<i>Scott.</i>	50.67		2,803
Davenport, Rock Island & N.-W.—(Davenport East)	1.00	31	36
Davenport, Rock Island & N.-W.—(Davenport North)	23.80	16	480
Chicago, Rock Island & Pacific—Iowa Division	18.76	109	1,500
Chicago, Rock Island & Pacific—Southwestern Division	12.11	15	787
<i>Shelby.</i>	6.42		359
Chicago, Rock Island & Pacific—Iowa Division	6.42	56	359
<i>Sioux.</i>	57.15		1,308
Chicago, St. Paul, Minn. & Omaha—Main Line	22.09	40	883
Chicago & North-Western—Toledo & Northwestern	35.06	12	420
<i>Story.</i>	49.96		3,855
Chicago & North-Western—Main Line (Ames East)	20.23	148	2,994
Chicago & North-Western—Main Line (Ames West)	4.00	134	536
Chicago & N.-W.—Des Moines & Minn. (Ames South)	11.62	22	255
Chicago & N.-W.—Des Moines & Minn. (Ames North)	14.11	5	70
<i>Tama.</i>	108.60		5,944
Burlington, Cedar Rapids & Northern—Pacific Division	18.17	12	218
Chicago Great Western—Southwestern Branch	12.64	56	707
Chicago & North-Western—Main Line (Tama East)	15.81	170	2,692
Chicago & North-Western—Main Line (Tama West)	10.08	148	1,484
Chicago & North-Western—Iowa, Minn. & N.-W.	30.31	14	424
Chicago & North-Western—Toledo & Northwestern	22.14	23	509
<i>Taylor.</i>	5.79		324
Chicago Great Western—Southwestern Branch	5.79	56	324
<i>Union.</i>	47.735		3,427
Chicago, Burlington & Quincy—Main Line	25.145	84	2,162
Chicago Great Western—Southwestern Branch	22.59	56	1,265
<i>Wapello.</i>	61.736		2,747
Chicago, Burlington & Quincy—Main Line	26.706	80	2,206
Chicago, Rock Island & Pacific—Southwestern Division	7.72	55	424
Chicago, Milwaukee & St. Paul—Kansas City Division	27.31	1	27
<i>Warren.</i>	15.79		884
Chicago Great Western—Southwestern Branch	15.79	56	884
<i>Washington.</i>	51.541		1,785
C., R. I. & P.—Southwestern Div. (Washington East)	10.60	65	689
C., R. I. & P.—Southwestern Div. (Washington S.-W.)	15.04	55	827
Chicago, Rock Island & Pacific—Oskaloosa Division	14.04	15	210
Iowa Central—Eastern Division	11.861	5	50

TABLE No. 5—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Wayne</i>	42.71		\$ 1,541
Chicago, Rock Island & Pacific—Southwestern Division.....	27.75	\$ 55	1,526
Chicago, Milwaukee & St. Paul—Kansas City Division.....	14.96	1	15
<i>Webster</i>	98.88		2,288
Dubuque & Sioux City—Main Line (Ft. Dodge East).....	18.74	29	368
Dubuque & Sioux City—Main Line (Ft. Dodge to Tara).....	6.00	61	366
Dubuque & Sioux City—Main Line (Tara Northwest).....	7.00	18	91
Dubuque & Sioux City—Omaha District (Tara Southwest).....	5.97	48	286
Chicago & North-Western—Toledo & Northwestern.....	25.96	10	259
Minneapolis & St. Louis—(Ft. Dodge North).....	4.00	57	228
Minneapolis & St. Louis—(Ft. Dodge South).....	81.21	21	655
<i>Winnebago</i>	59.48		1,607
Burlington, Cedar R. & Nor.—Cedar R., Iowa F. & N.-W.....	21.29	12	255
Minneapolis & St. Louis—Main Line.....	20.91	57	1,182
Chicago & North-Western—Iowa, Minn. & Northwestern.....	11.43	14	160
<i>Winnebago</i>	16.96		17
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.....	16.96	1	
<i>Woodbury</i>	85.88		1,109
Chicago, St. Paul, Minneapolis & Omaha.....	.94	40	37
Dubuque & Sioux City—Main Line.....	5.48	53	290
Dubuque & Sioux City—Main Line (in City).....	.64	18	8
Chicago & North-Western—Maple River Br (South Line).....	6.00	10	60
Chicago & North-Western—Sioux City Branch.....	22.82	52	714
<i>Worth</i>	45.608		576
Burlington, Cedar Rapids & Northern—Main Line.....	6.80	82	217
Iowa Central—Main Line (Manly Junction North).....	11.53	8	90
Iowa Central—Main Line (Manly Junction South).....	2.098	11	23
Minneapolis & St. Louis—Main Line.....	.33	57	19
Chicago & North-Western—Iowa, Minnesota & N.-W.....	18.78	14	168
Chicago, Milwaukee & St. Paul—Austin Branch.....	11.27	8	84
<i>Wright</i>	49.96		553
Burl., Cedar R. & N.—C. R., I. F. & N.-W. (South Line).....	26.11	12	813
Chicago & N.-W.—Toledo & N.-W. (Eagle Grove South).....	7.19	17	180
Chicago & N.-W.—Toledo & N.-W. (Eagle Grove North).....	11.85	5	59
Chicago & N.-W.—Toledo & N.-W. (Eagle Grove West).....	4.81	12	51
Total assessment.....			\$ 204,717

TABLE No. 6.

Abstract of reports of railway companies for the year ending December 31, 1902. (By divisions.)

NAME OF ROAD OR DIVISION.	Miles of main track in Iowa.	GROSS EARNINGS FOR IOWA.		OPERATING EXPENSES FOR IOWA.		NET EARNINGS OR LO'S FOR IOWA.				Taxes paid in 1902 in Iowa.
		Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		NET LOSS.		
						Total.	Per mile.	Total.	Per mile.	
1—Albia & Centerville Ry. Co.....	24.44	\$ 85,147.72	\$ 1,483.12	\$ 82,928.83	\$ 1,892.69	\$ 2,821.09	\$ 115.43	\$ 688.67	\$.886.35	\$ 2,126.90
2—Ames & College Ry. Co.....	1.988	11,058.25	5,565.07	11,782.02	5,901.42					928.52
3—Arlington, Topeka & Santa Fe Ry	19.70	275,008.83	13,947.51	214,270.02	10,843.62	61,838.81	3,108.91			9,478.50
4—Chicago, Burlington & Q. Ry Co										
(a) Main Line	277.151	5,141,983.70	18,550.40	3,094,319.80	11,164.74	2,046,948.81	7,885.66			111,599.69
(b) Ft. Madison Branch	56.080	53,080.22	947.85	38,671.00	686.64	17,409.22	310.71			3,940.86
(c) Albia, Knoxville & D. M. and D. M. K. Branch.										
(d) Charleston, D. M. & S. Br.	67.907	169,507.50	2,499.85	128,975.06	1,898.85	45,532.83	671.50			8,873.91
(e) Leon, Mt. Ayr & S. Br.	83.000	96,894.76	1,247.81	67,701.73	1,145.20	2,943.06	41.91			3,463.07
(f) Creston, Mt. Ayr & S. W. Br.	83.541	104,167.83	1,919.01	83,877.36	1,811.08	5,869.17	107.85			6,908.81
(g) Creston Branch	42.680	110,841.64	2,535.82	83,113.24	1,947.96	27,228.40	637.93			5,534.30
(h) Creston & Northern R. R.	27.704	183,740.98	1,917.91	81,878.96	1,760.70	1,862.08	67.21			8,653.19
(i) Western Iowa Railroad	30.995	24,045.87	1,224.83	28,068.51	1,188.78	1,866.96	61.15			2,248.47
(j) Nebraska City Branch.	30.309	186,781.46	4,610.71	141,719.63	3,614.47	39,061.83	938.24			2,206.07
(k) Red Oak & Atlantic R. R.	17.082	22,184.40	1,290.23	21,242.57	1,190.89					
(l) Neb. City, Sidney & N. E. R. R.	21.087	26,973.40	1,280.63	24,647.77	1,170.82					
(m) Hastings & Avoca R. R.	15.727	18,882.85	1,232.45	20,781.14	1,320.90					
(n) Northern Division	56.582	8,549.86	16,071.16	28,825.73	513.48	1,265.68	60.11	1,878.29	57.64	2,065.83
(o) K. C., St. J. & C. B. R. R.	9.1743	461,827.11	8,273.50	246,857.89	4,408.13	216,970.22	3,572.83	19,775.87	37,172.00	9,987.23
(p) Tarkio Valley R. R. R. R.	2.228	6,080.10	8,049.80	3,441.72	1,892.91	3,188.38	1,468.89			2,681.92
(q) Brownsville & N. V. R. R.	25.228	65,945.73	2,613.51	50,062.58	1,954.41	15,883.96	623.53			2,641.89
(r) Clarinda, C. S. & S. W. R. R.	17.768	45,092.58	2,598.50	38,032.60	1,992.49	12,968.87	698.01			1,698.88
(s) Keokuk, K. & St. Paul R. R.	42.276	460,073.08	11,086.61	183,868.20	4,344.96	265,304.88	6,750.75			10,515.62
(t) St. Louis, K. & N. W. R. R.	51.000	48,060.08	11,087.22	93,751.82	4,773.07	3,268.73	64.15			4,756.07
(u) Hammon & S. R. R.	55.62	147,127.86	1,540.25	216,739.82	2,396.05			69,611.06	738.87	9,884.81

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. 6—CONTINUED.

NAME OF ROAD OR DIVISION.	Miles of main track in Iowa.	GROSS EARNINGS FOR IOWA.		OPERATING EXPENSES FOR IOWA.		NET EARNINGS OR LOSS FOR IOWA.				Taxes paid in 1902 in Iowa.
		Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		Total.	Per mile.	
						NET EARNINGS.				
						Total.	Per mile.	Total.	Per mile.	
(v) Keokuk & Western R. R.	\$ 73.18	\$ 265,144.81	\$ 3,623.18	\$ 190,875.87	\$ 2,608.58	\$ 74,268.84	\$1,014.60		\$ 9,460.84	
(w) Chicago, Bur. & K. C. R. R.	77.64	169,110.82	2,180.52	154,114.14	1,994.98	11,998.68	154.52		8,392.61	
(x) Burlington & Western R. R.	70.703	151,228.05	2,138.42	104,647.83	1,550.82	41,580.22	588.10		4,646.77	
(y) Burlington & N. W. R. R.	88.732	52,093.68	2,119.58	81,409.56	2,101.87	688.12	17.71		2,035.44	
(z) Des Moines & K. C. R. R.	98.440	275,443.89	2,798.08	173,017.44	1,757.59	102,426.45	1,040.49		6,519.65	
Total and average.	1,353.7633	\$3,186,639.73	\$ 6,025.06	\$ 5,813,638.42	\$ 9,910.64	\$2,873,001.31	\$2,114.42		\$ 230,214.96	
—Chicago Great Western Ry. Co.										
(a) Main Line	142.83	1,593,808.00	10,948.73	1,430,403.00	10,015.18	163,340.00	933.55			
(b) Southwestern Branch	224.18	1,224,933.00	5,468.64	1,120,542.00	4,910.78	104,451.00	457.76			
(c) Cedar Falls Branch	7.48	7,221.00	965.87	6,608.00	883.15	615.00	82.22			
(d) Waverly Branch.	63.928	75,966.00	1,188.84	68,438.00	1,087.02	6,477.00	101.82			
(e) Lyle Branch.	19.94	16,464.00	824.85	15,090.00	754.51	1,404.00	70.84			
Total and average for Chicago Great Western proper	462.376	\$2,888,452.00	\$ 6,246.97	\$ 2,642,105.00	\$ 5,714.32	\$ 246,287.00	\$ 532.65		\$ 88,076.00	
(f) Wisconsin, Minn. & Pacific	22.88	30,211.00	1,320.41	29,717.00	1,298.82	494.00	21.59		1,984.00	
(g) M. C. & Ft. D. — Main Line	99.408									
(h) M. C. & Ft. D. — Hampton Br	27.197									
Operated portion Mason City & Ft. Dodge Railway	126.603	\$ 298,134.00	\$ 2,354.87	\$ 187,208.00	\$ 1,478.70	\$ 110,928.00	\$ 876.17		\$ 18,288.84	
(i) M. C. & Ft. D. — Omaha Ex.	*98.196									
(j) M. C. & Ft. D. — Omaha Ex.	+34.596									
(k) M. C. & Ft. D. — Waverly Ex.	123.88									
Total and average.	773.03	\$3,216,797.00	\$ 5,257.41	\$ 2,869,090.00	\$ 4,672.79	\$ 387,707.00	\$ 594.62		\$ 93,298.84	

NOTE.—The above earnings and operating expenses per mile, for the Chicago Great Western, exclude mileage of Omaha and Waverly extensions.

Chicago, Mil. & St. P. Ry. Co.									
(a) Chicago & Council Bluffs Div.									
(a) Chicago & Council Bluffs Div.	349 13	4,248,589 31	12,170 22	2,631,529 57	7,680 60	1,567,453 74	4,689 62	.....	79,278 81
(b) Green Island Branch	111 90	1,194,400 19	7,597 53	842,983 49	5,840 74	881,478 70	2,226 79	.....	30,476 62
(c) Kansas City Division	107 84	1,510,687 77	6,680 40	815,785 68	3,497 86	1,044,901 84	2,183 12	.....	11,705 50
(d) St. Louis City Branch	90 27	1,012,974 08	7,488 49	513,681 58	3,472 08	480,292 48	2,068 41	.....	20,523 80
(e) Dubuque Division	136 15	21,181 11	544 64	90,846 04	453 15	.....	.....	9,304 73	5,009 48
(f) Cascade Branch	35 62	28,169 79	483 93	70,554 08	1,212 06	.....	.....	25 41	5,684 01
(g) Volga Branch	58 21	19,408 08	850 85	30,846 08	1,006 15	.....	.....	728 13	1,191 64
(h) Waukon Branch	22 81	429,135 44	2,840 63	880,624 16	2,5 9 61	48,511 28	821 12	.....	13,730 26
(i) Day'sport & N. W. Line	151 07	95,088 13	2,179 42	84,631 11	1,839 74	10,457 62	239 68	.....	2,681 69
(j) Dubuque & S. W. Line	45 64	35,539 18	1,104 04	57,161 79	1,775 76	.....	.....	.....	2,681 69
(k) Maquoketa Branch	32 19	29,806 32	2,817 25	70,701 61	6,62 57	.....	.....	.....	1,839 88
(l) Clinton Branch	10 58	189,145 14	4,817 25	153,576 46	8,714 98	45,588 69	1,102 29	.....	6,222 84
(m) Iowa & Minnesota Division	41 84	13,904 73	1,457 52	37,175 62	1,993 05	.....	.....	.....	2,989 09
(n) Decorah Branch	9 54	140,836 81	5,058 86	54,951 21	3,312 51	1,520,509 57	5,216 33	.....	61,018 00
(o) Austin Branch	29 49	2,486,072 83	8,538 84	945,568 26	3,312 51	.....	.....	.....	1,888 97
(p) Iowa & Dakota Division	19 20	1,123 22	6,739 83	37,791 52	1,888 30	.....	.....	.....	1,889 24
(q) Elkader Branch	20 08	32,653 77	1,630 24	40,450 23	2,019 48	.....	.....	.....	2,183 98
(r) Spirit Lake Branch	8 99	2,484 56	1,276 32	6,002 68	867 72	.....	.....	.....	774 04
(s) Eden Branch	40 55	214,376 48	5,533 34	107,883 41	2,659 39	116,538 57	2,673 95	.....	5,491 88
(t) Sioux City & Dakota Div.	155 46	479,290 57	8,043 04	491,438 83	3,161 18	.....	.....	.....	16,587 10
(u) Des Moines Div.—Main Line	38 53	94,416 82	3,042 09	44,292 79	1,148 07	.....	.....	.....	4,247 06
(v) D. M. Div.—Storm Lake Br.	84 97	71,188 37	2,035 69	78,234 14	2,237 17	.....	.....	.....	8,192 70
(w) Des Moines Div.—Boone Line	.....	.....	.....	.....	.....	.....	.....	.....	.....
(x) Muscatine-Rutledge Extn	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total and average	1,968 88	\$11,320,946 70	\$ 6,382 95	\$ 7,101,940 34	\$ 3,973 05	\$4,218,406 86	\$2,559 90	.....	\$ 298,589 92
Chicago & Northwestern Ry.—									
(a) Chicago & North-western Ry.	350 32	7,698,235 19	21,797 88	4,715,452 85	13,490 41	2,920,782 84	8,387 47	.....	140,128 80
(b) Iowa Midland Branch	70 98	77,240 31	1,068 28	234,919 35	3,309 45	.....	.....	1,221 37	5,590 74
(c) Sioux City Branch	8 50	10,042 00	1,181 41	37,062 58	4,803 63	.....	.....	8,182 41	5,505 16
(d) Ottumwa, C. P. & St. P. B.	64 00	183,280 76	2,472 49	309,104 41	4,959 75	.....	.....	2,387 26	6,913 68
(e) Moline Branch	.....	.....	.....	.....	.....	.....	.....	.....	.....
(f) Southern Iowa Branch	.....	.....	.....	.....	.....	.....	.....	.....	.....
(g) Maple River Branch	.....	.....	.....	.....	.....	.....	.....	.....	.....
(h) Boyer Valley Branch	.....	.....	.....	.....	.....	.....	.....	.....	.....
(i) Soldier River Branch	.....	.....	.....	.....	.....	.....	.....	.....	.....
(j) Fox Lake Branch	.....	.....	.....	.....	.....	.....	.....	.....	.....
(k) Iowa Ry. & Coal & Mfg. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
(l) Des Moines & Minneapolis Br.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total and average	57 84	.....	.....	.....	.....	.....	.....	.....	.....

*Track laid prior to December 31, 1912. No earnings in 1902.

†Grade built prior to December 31, 1902. No track laid.

‡Grade built in part December 31, 1902. No track laid.

§Including Chicago & Council Bluffs Division.

¶In course of construction.

**Included in report for Chicago & North-western Railway.

††Included in report for Ottumwa, Cedar Falls & St. Paul Branch.

‡‡Included in report for Maple River Branch.

§§Included in report for Toledo & Northwestern Railway.

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE NO. 6—CONTINUED.

NAME OF ROAD OR DIVISION.	Miles in Iowa.	GROSS EARNINGS FOR IOWA.		OPERATING EXPENSES FOR IOWA.		NET EARNINGS OR LOSS FOR IOWA.				Taxes paid in 1902 in Iowa.
		Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		NET LOSS.		
						Total.	Per mile.		Total.		Per mile.
(m) Iowa Southwestern Branch.	57.97	\$ 60,874.65	\$ 1,205.85	\$ 125,290.32	\$ 2,161.29	\$ 50,937.80	\$ 874.72	\$ 35,415.07	\$ 935.04	\$ 12,006.91
(n) Iowa, Minn. & N. W. Br.	140.83	471,645.77	3,349.04	890,707.97	2,774.82	417,063.63	2,967.19			15,065.19
(o) Sioux City & Pacific Branch.	80.47	689,986.67	8,574.49	842,535.04	4,235.92	210,282.10	548.77			1,472.47
(p) Toledo & Northwestern Ry.	393.20	1,766,529.76	4,499.94	1,565,287.66	4,061.16	20,292.10	814.46			3,184.50
(q) Chicago, Iowa & Dakota Ry.	25.40	57,430.57	1,417.83	29,128.96	1,108.57	8,301.91				1,486.66
Total and average	1,574.34	\$11,966,965.90	\$ 7,594.90	\$ 8,614,468.23	\$ 5,471.79	\$3,842,497.67	\$2,123.11			\$ 303,077.88
<i>Chic. Rock Island & Pac. Ry.</i>										
(a) Iowa Division.	318.12	4,111,855.52	\$12,925.48	\$ 2,177,645.83	\$ 6,845.86	1,984,209.69	6,090.12			121,083.18
(b) Southwestern Division.	194.39	1,962,008.43	10,063.15	1,219,929.95	6,276.68	742,078.48	8,817.47			41,793.66
(c) Okla. & Northwestern Ry.	79.81	1,162,959.60	2,054.71	178,230.67	2,246.02	8,381.20	290.63	15,331.07	198.81	9,601.85
(d) Wilton Branch.	12.04	19,620.67	1,629.62	16,239.47	1,348.79					1,141.47
(e) Wilton & Tipton Branch.	6.08	14,667.82	2,417.03	14,005.82	2,303.12	62.90	8.07			74.91
(f) Newton & Monroe Branch.	47.06	118,783.93	2,417.03	92,124.75	1,956.77	21,060.18	400.35	14,162.07	980.06	1,649.95
(g) Des Moines, I. & W. Branch.	14.44	13,209.80	914.80	27,131.87	1,884.96					6,065.19
(h) Guthrie Center Branch.	24.41	41,553.85	1,718.78	84,033.16	3,441.06	7,790.23	818.73			1,472.47
(i) Audubon Branch.	14.22	19,213.54	1,351.17	20,993.72	1,478.06			1,785.14	125.63	3,184.50
(j) Griswold Branch.	17.73	22,154.83	1,248.44	22,077.80	1,247.96			512.97	30.6	1,959.17
(k) Carson Branch.	11.88	14,968.96	1,251.23	19,696.77	1,656.70			4,669.41	894.47	2,900.52
(l) Harlan Branch.	4.50	8,723.47	1,936.55	10,897.91	2,421.54			7,114.44	1,580.98	1,486.66
(m) Keosauqua Branch.	4.50	661,709.00	4,076.82	430,846.32	2,593.77	241,863.48	1,487.05			23,767.24
(n) Keokuk & Des Moines Div.	162.81	655,664.86	4,009.78	875,510.03	5,377.40	280,184.85	2,025.85			22,768.43
(o) Des Moines & Ft. Dodge Div.	188.84	162,654.88	1,866.58	129,091.01	1,181.07	23,563.87	215.51			9,192.80
(p) Gowrie & Northwestern Div.	109.30									
Total and average for C., R. I. & P.	1,171.17	\$7,970,022.98	\$ 6,805.18	\$ 4,769,881.77	\$ 4,080.78	\$3,210,641.16	\$2,711.40			\$ 247,884.68
<i>Burlington, Cedar R. & N. Ry.</i>										
(q) Main Line.	228.68	2,193,645.92	9,489.59	1,292,060.87	5,397.70	904,586.05	4,051.89			42,851.04
(r) Muscatine Division.	80.63	60,467.23	751.91	1,744.28	21.52	7,517.52	246.85			8,187.11
(s) Milwaukee Division.	94.13	224,189.53	2,381.96	1,87,070.06	1,989.23	46,019.47	382.70			10,728.16
(t) Pacific Division.	46.13	400,577.16	8,524.33	197,002.84	4,269.54	203,504.32	4,280.34			7,547.40

(u) Iowa City & Western	72.99	100,688.11	1,879.61	120,187.53	1,646.63	432,560.77	1,433.64	19,489.42	297.02	5,531.92
(v) Cedar Rapids, I. F. & N. W.	811.98	1,324,213.50	4,263.41	871,662.79	2,740.77				18.74	42,655.45
(w) Cedar Rapids & Clinton	81.98	166,467.81	2,661.82	97,586.80	2,045.26			1,101.49		8,452.68
(x) Chicago, Decatur & Minn.	28.28	27,293.55	1,169.04	54,597.86	2,843.96			27,891.01	1,174.01	1,847.84
(y) Davenport, Iowa & Dakota	81.63	42,044.89	1,229.25	44,271.12	1,869.73			2,294.73	70.40	1,877.40
(z) Germania Division	50.87	57,044.46	1,121.38	53,205.07	1,842.83			6,160.61	121.10	7,592.70
(a) Garner Division	18.40	12,758.90	687.94	13,442.96	1,984.94			1,794.76	57.10	1,876.54
(b) Waverly Short Line	5.88	7,011.54	1,234.42	8,970.46	690.02					
Total and average for B, C. R. & N.	997.61	\$4,561,681.70	\$ 4,592.61	\$ 3,010,498.51	\$ 3,017.65	\$1,571,188.19	\$1,574.96			\$ 194,235.40
Total and average for C., R. I. & P. System	2,168.79	\$12,551,654.63	\$ 5,787.42	\$ 7,766,820.28	\$ 3,582.57	\$4,781,885.35	\$2,204.86			\$ 383,560.13
9—Chicago, St. P., M. & O. Ry. Co										
(a) Main Line	57.10	987,661.38	16,421.59	487,644.82	8,540.18	450,017.06	7,881.21			20,816.71
(b) Rock River Branch	17.44	8,271.24	474.27	11,406.88	684.06			8,185.64	179.79	2,882.87
Total and average	74.54	\$ 945,932.62	\$12,699.26	\$ 499,051.20	\$ 6,695.07	\$ 446,881.42	\$5,565.19			\$ 23,169.38
10—Cattaraugus & Northern Railway Co	6.00	25,909.04	4,318.17	15,062.98	2,510.49	10,846.05	1,807.68			140.30
11—Crawford Creek Ry. & Coal Co.	17.612	26,643.82	1,612.52	23,184.85	1,813.58	8,508.97	1,099.24			1,615.54
12—Davenport, W. I. & N. W. Ry. Co	83.92	190,593.72	5,318.03	108,046.59	8,087.98	87,517.19	2,550.10			6,497.38
13—Des Moines, I. F. & N. Ry. Co	70.08	17,395.37	243.55	15,588.43	221.88	1,727.94	24.67			
14—Des Moines Union Railway Co.	4.00	221,392.99	53,333.25	221,882.95	55,333.25					14,961.66
15—Dubuque & Sioux City Ry.	826.85	2,685,369.99	8,252.39	2,114,807.86	6,497.69	583,562.13	1,754.70			77,597.61
(a) Main Line	130.98	525,002.81	4,008.27	688,742.62	4,876.64			113,789.81	868.87	16,574.82
(b) Omaha District	41.68	72,776.37	1,746.07	88,546.34	2,134.43			15,769.57	578.96	5,003.96
(c) Cedar Rapids Branch	59.14	51,642.63	873.23	79,180.83	1,888.87			27,588.19	465.64	4,280.10
(d) Osawa Branch	70.18	139,395.54	1,967.67	129,680.80	1,849.15	9,714.74	189.52			9,929.11
(e) Sioux Falls Branch	75.47	119,053.49	2,537.25	245,963.08	3,282.58			44,620.34	545.33	6,944.16
(f) Monka Branch	7.98	2,177.95	274.55	10,182.88	1,277.79			7,934.03	1,003.14	6,517.87
(g) Staceyville Railroad										
Total and average	712.28	\$3,688,368.78	\$ 5,173.08	\$ 3,805,054.85	\$ 4,690.91	\$ 383,844.43	\$ 533.17			\$ 10,888.03
16—Iowa Central Railway Co. —										
(a) Main Line	188.96	1,260,246.76	6,069.22	974,820.27	5,188.87	285,396.49	1,510.85			32,904.90
(b) Bolmond Branch	22.30	84,043.02	1,533.80	26,138.06	1,176.16					2,418.70
(c) Story City Branch	34.51	63,141.04	1,510.89	50,008.09	1,448.94					8,589.66
(d) Montezuma Branch	18.61	13,183.93	966.43	16,728.40	1,238.75			8,629.4	256.82	1,906.18
(e) State Center Branch	23.64	11,660.53	437.70	19,608.71	736.86					284.16
(f) Newton Branch	30.25	23,092.88	762.41	33,961.73	1,122.70			10,888.85	300.29	8,721.83
(g) Eastern Division	98.574	463,671.10	4,785.04	829,088.06	3,865.64	134,638.04	1,889.40			11,104.09
(h) Iowa Central and Western	86.586	27,789.52	4,759.42	38,438.50	1,080.43			10,648.98	291.01	8,675.88
Total and average	449.837	\$1,835,783.83	\$ 4,193.77	\$ 1,486,721.84	\$ 3,810.75	\$ 397,061.99	\$ 583.02			\$ 60,434.30

TABLE NO. 6—CONTINUED.

NAME OF ROAD OR DIVISION.	Miles of main track in Iowa.	GROSS EARNINGS FOR IOWA.		OPERATING EXPENSES FOR IOWA.		NET EARNINGS OR LOSS FOR IOWA.			Taxes paid in 1902 in Iowa.
		Total.	Per mile.	Total.	Per mile.	NET EARNINGS.			
						Total.	Per mile.		
17—Jasper County Coal & Ry. Co.	2.50	\$ 14,004.80	\$ 1,843.95	\$ 10,046.59	\$ 1,316.72	\$ 4,018.21	\$ 529.43	\$ 150.00	
18—Manchester & Cherokee Ry. Co.	7.63	635,997.16	3,044.52	419,822.81	1,984.32	215,844.85	1,230.20	23,871.00	
19—Manchester & St. Louis Ry. Co.	211.57	49,862.48	1,733.25	54,681.09	1,907.26	4,988.61	174.00	2,876.49	
20—Muscatine, North & South Ry. Co.	28.67	34,594.63	1,647.86	14,124.06	672.67	20,470.57	974.79	9,901.79	
21—Newton & N. W. R. R.	21.00	13,945.54	8,401.92	14,201.42	8,536.07	538.88	184.15	8,622.69	
22—Omaha Bridge & Terminal Ry. Co.	4.017	1.86						272.00	
23—St. Louis City Bridge Co.	1.86							180.00	
24—St. Louis & North St. Louis Ry. Co.	1.50							386.96	
25—Tabor & Northern Ry. Co.	8.79	18,417.52		11,011.55		6,515.94			
27—Union Pacific Ry. Co. — (a) Main Line	2.06	164,752.32	79,973.85	201,545.86	97,887.79				
(b) Union Avenue Line	1.76								
Total and average	8.78	\$ 164,752.32	\$43,555.27	201,545.86	\$53,919.01	\$38,708.54	\$9,738.74	\$ 14,188.08	
28—Union Terminal Ry. Co.	1.28	79,007.10	61,771.17	91,638.81	71,532.82	12,571.71	9,821.65	9,905.94	
29—Wabash Railway Co. — (a) Main Line	43.31								
(b) Des Moines & St. Louis	98.83								
(c) Omaha & St. Louis	66.73								
Totals and averages	202.87	\$ 688,618.91	\$ 8,147.92	733,633.99	\$ 3,616.52	\$95,025.08	\$ 468.60	\$ 26,200.00	
30—Willmar & Sioux Falls Ry. Co.	76.70	261,715.18	8,412.19	192,824.84	2,507.49	\$ 60,800.84	\$ 904.70	11,531.73	
Grand total	9,724.8173	\$59,466,905.17	\$5,955.20	\$39,853,202.06	\$4,148.16	\$17,184,102.51	\$1,807.04	\$1,623,496.46	

*No taxes reported; estimated at 3 per cent on 1902 assessment. †The "per mile" earnings and expenses are computed on the mileage reported earnings, viz., 9,451.8123 miles.

TABLE NO. 7.

Abstract of reports of railway companies for the year ending December 31, 1902.

NAME OF ROAD.	Miles of main track in system.	GROSS EARNINGS FOR SYSTEM.		OPERATING EXPENSES FOR SYSTEM.		NET EARNINGS FOR SYSTEM.		Taxes paid in 1902 in Iowa.
		Total	Per mile.	Total	Per mile.	Total.	Per mile.	
Atchison, Topoka & Santa Fe Railway..... east of Missouri river	4,882.98	\$57,577,434.04	\$7,727.32	\$20,607,074.56	\$4,237.53	\$16,970,359.48	\$3,489.74	\$1,391,037.70
Chicago, Burlington & Quincy Railway east of Missouri river	(a) 3,762.971	32,841,050.98	8,728.82	20,711,479.22	5,504.90	12,129,571.76	3,223.92	809,490.96
Chicago Great Western Railway	(b) 1,217.40	8,232,571.00	6,762.47	6,164,248.00	5,063.44	2,068,323.00	1,698.96	234,993.81
Chicago, Milwaukee & St. Paul Railway	(c) 6,610.33	46,407,842.15	7,020.06	39,064,865.15	4,390.90	17,353,977.00	2,629.15	1,408,974.62
Chicago & North-Western Railway	(c) 6,284.80	49,830,693.08	7,928.75	30,896,878.46	4,911.85	18,933,814.62	3,016.90	1,480,188.58
Chicago, Rock Island & Pacific Railway	(d) 5,572.44	39,876,946.89	6,079.37	20,445,114.05	3,668.96	13,431,832.84	2,410.41	1,198,256.29
Chicago, St. Paul, Minneapolis & Omaha Railway	1,594.57	11,996,975.06	7,454.07	7,129,302.86	4,471.00	4,867,672.20	3,083.00	122,901.60
Dubuque & Sioux City Railway	730.74	3,717,829.14	5,067.76	3,343,080.27	4,574.88	4,374,739.87	5,922.73	77,782.44
Iowa Central Railway	553.025	2,518,200.55	4,512.00	1,969,972.49	3,530.25	548,228.06	992.00	119,855.20
Minneapolis & St. Louis Railway	641.84	3,576,943.55	5,573.86	1,827,184.88	2,846.00	1,749,759.67	2,727.00	809,774.70
Union Pacific Railway	2,955.70	27,546,464.84	9,319.77	15,481,066.80	5,237.69	12,065,407.04	4,065.00	646,598.96
Walsh Railway	2,483.00	19,961,456.73	8,059.25	14,609,224.85	5,883.70	5,352,231.88	2,155.55	56,355.06
Willmar & Sioux Falls Railway	433.41	1,459,530.13	3,342.09	14,877,739.64	2,006.80	5,351,850.49	1,339.29	56,355.06
Total and average	37,707.556	\$79,530,974.64	\$7,413.10	\$173,067,320.32	\$4,590.00	\$106,433,654.32	\$2,823.00	

NOTE.—(a) The C. B. & K. C., H. & S., K. & W., S. L. K. & N.-W., K. & St. Paul, B. & Western, B. & Northwestern, D. M. & K. C., K. C., St. J. & C. B. and C. B. & Q. east of Missouri river are included and treated as the system in computations; (b) Mason City & Fort Dodge R. R. and Winona and Western are included in C. G. W. system; (c) Toledo & Northwestern and C. I. & Dakota are included in C. & N.-W. system.

TABLE No. 8.

Statement of the assessment of express property as fixed by the Executive Council July 24, 1903, by counties.

ADAMS EXPRESS COMPANY.

COUNTIES.	Mileage.	Assessed valuation per mile.	Total Assessment
Adair	29.824	\$45.00	\$ 1,342.08
Adams	30.465	45.00	1,368.22
Appanoose	60.61	45.00	2,727.45
Cass	18.652	45.00	841.84
Cerro Gordo	24.34	45.00	1,095.30
Clarke	47.771	45.00	2,149.69
Davis	15.45	45.00	695.25
Decatur	99.876	45.00	4,494.42
Des Moines	40.131	45.00	1,805.89
Dubuque	532	45.00	23,940
Franklin	42.79	45.00	1,925.55
Fremont	61.683	45.00	2,774.83
Hancock	13.086	45.00	588.87
Hardin	28.96	45.00	1,303.20
Henry	75.476	45.00	3,396.42
Jasper	53.191	45.00	2,391.59
Jefferson	55.919	45.00	2,516.35
Keokuk	39.861	45.00	1,793.74
Kossuth	14.551	45.00	654.79
Lee	112.876	45.00	5,079.92
Louisa	47.159	45.00	2,122.16
Lucas	52.125	45.00	2,345.62
Madison	12.43	45.00	559.35
Mahaska	61.404	45.00	2,763.18
Marion	59.204	45.00	2,664.18
Marshall	63.512	45.00	2,856.04
Mills	75.394	45.00	3,392.73
Monroe	63.287	45.00	2,848.36
Montgomery	49.006	45.00	2,205.27
Muscatine	7.72	45.00	347.40
Page	81.6528	45.00	3,675.70
Polk	19.925	45.00	896.62
Pottawattamie	17.58	45.00	791.10
Poweshiek	15.49	45.00	696.05
Ringgold	54.912	45.00	2,471.06
Story	19.500	45 0	877.50
Taylor	55.008	45.00	2,475.36
Union	44.039	45.00	1,981.75
Van Buren	41.05	45.00	1,846.25
Wapello	20.703	45.00	931.77
Warren	50.865	45.00	2,289.92
Washington	38.713	45.00	1,742.08
Wayne	30.693	45.00	1,381.18
Worth	13.423	45.00	604.26
Wright	15.450	45.00	695.62
Total	1,873.5628		\$ 84,310.24

TABLE No. 8—CONTINUED.
AMERICAN EXPRESS COMPANY.

COUNTIES.	Mileage.	Assessed valuation per mile.	Total assessment.
Andubon.....	11.99	\$45 00	\$ 589.55
Benton.....	27.74	45 00	1,248.90
Black Hawk.....	40.59	45 00	1,817.55
Boone.....	47.70	45 00	2,146.50
Bremer.....	19.44	45 00	874.80
Buchanan.....	24.56	45 00	1,105.20
Buena Vista.....	48.17	45 00	\$ 2,162.65
Butler.....	53.02	45 00	\$ 2,385.90
Calhoun.....	64.55	45 00	\$ 2,904.75
Carroll.....	80.18	45 00	\$ 3,608.10
Cedar.....	58.49	45 00	\$ 2,626.05
Cerro Gordo.....	29.01	45 00	\$ 1,305.45
Cherokee.....	58.87	45 00	\$ 2,644.15
Chickasaw.....	7.01	45 00	\$ 315.45
Clinton.....	52.69	45 00	\$ 2,371.05
Crawford.....	112.98	45 00	\$ 5,084.10
Delaware.....	58.53	45 00	\$ 2,638.85
Dubuque.....	90.42	45 00	\$ 4,069.10
Emmet.....	18.78	45 00	\$ 845.10
Floyd.....	19.29	45 00	\$ 868.05
Franklin.....	1.10	45 00	\$ 49.50
Greene.....	24.19	45 00	\$ 1,088.55
Grundy.....	31.42	45 00	\$ 1,413.90
Hamilton.....	76.23	45 00	\$ 3,430.35
Ha din.....	74.96	45 00	\$ 3,373.20
Harrison.....	108.27	45 00	\$ 4,867.15
Humboldt.....	36.14	45 00	\$ 1,621.90
Ida.....	40.38	45 00	\$ 1,817.10
Jackson.....	14.60	45 00	\$ 657.00
Jones.....	22.98	45 00	\$ 1,034.10
Keokuk.....	16.89	45 00	\$ 760.05
Kossuth.....	58.26	45 00	\$ 2,621.70
Linn.....	56.99	45 00	\$ 2,564.55
Lyon.....	41.70	45 00	\$ 1,876.50
Mahaska.....	33.44	45 00	\$ 1,508.90
Marshall.....	25.99	45 00	\$ 1,169.55
Mitchell.....	80.53	45 00	\$ 3,624.85
Monona.....	96.17	45 00	\$ 4,327.65
Monroe.....	2.40	45 00	\$ 108.00
O'Brien.....	59.28	45 00	\$ 2,669.00
Oceola.....	17.98	45 00	\$ 808.10
Palo Alto.....	2.74	45 00	\$ 123.90
Plymouth.....	52.59	45 00	\$ 2,367.45
Pocahontas.....	33.95	45 00	\$ 1,527.75
Polk.....	24.16	45 00	\$ 1,087.20
Pottawattamie.....	42.757	45 00	\$ 1,924.05
Poweshiek.....	27.21	45 00	\$ 1,224.45
Sac.....	95.38	45 00	\$ 4,291.10
Scott.....	24.80	45 00	\$ 1,116.00
Shelby.....	18.73	45 00	\$ 842.85
Sioux.....	64.24	45 00	\$ 2,890.90
Story.....	45.96	45 00	\$ 2,067.30
Tama.....	77.92	45 00	\$ 3,510.40
Webster.....	96.77	45 00	\$ 4,354.65
Winnabago.....	11.43	45 00	\$ 514.35
Woodbury.....	101.68	45 00	\$ 4,575.60
Worth.....	18.78	45 00	\$ 845.10
Wright.....	23.85	45 00	\$ 1,073.25
Total.....	2418.297		\$108,595.64

TABLE No. 8—CONTINUED.
GREAT NORTHERN EXPRESS COMPANY.

COUNTIES.	Mileage.	Assessed valuation per mile.	Total assessment.
Lyon	18.48	\$40.00	\$ 739.20
Plymouth	23.37	40 00	1,014.80
Sioux	27.28	40 00	1,091.20
Woodbury	5.57	40 00	222.80
Total	76.70		\$ 3,068.00

PACIFIC EXPRESS COMPANY.

Appanoose	25.141	\$30.00	\$ 754.23
Davis	23.246	30 00	787.38
Fremont	8.74	30 00	262.20
Marion	39 00	30 00	1,170.00
Mills	25.94	30 00	778.20
Monroe	21.94	30 00	658.20
Page	19.83	30 00	594.90
Polk	17.51	30 00	525.30
Pottawattamie	17.297	30 00	519.91
Wapello	9 803	30 00	294.09
Total	211.447		\$ 6,943.41

UNITED STATES EXPRESS COMPANY.

Adair	8.52	\$45.00	\$ 383.40
Allamakee	24.55	45 00	2,904.75
Appanoose	52.23	45 00	2,350.35
Audubon	16.23	45 00	730.35
Benton	63.62	45 00	2,862.90
Black Hawk	32.73	45 00	1,472.85
Boone	50.83	45 00	2,287.35
Bremer	9.87	45 00	444.15
Buchanan	25.78	45 00	1,160.10
Buena Vista	46.77	45 00	2,104.65
Butler	21.08	45 00	947.70
Calhoun	57.48	45 00	2,589.60
Carroll	24.98	45 00	1,121.85
Cass	49.44	45 00	2,224.80
Cedar	62.72	45 00	2,822.40
Cerro Gordo	48.78	45 00	1,999.20
Chickasaw	26.88	45 00	1,184.85
Clayton	132.23	45 00	5,950.35
Clay	104.01	45 00	4,680.45
Clinton	95.08	45 00	4,276.35
Crawford	43.28	45 00	1,947.60
Dallas	105.57	45 00	4,750.65
Davis	23.75	45 00	1,068.75
Delaware	36.91	45 00	1,660.91
Des Moines	21.18	45 00	953.10
Dickinson	50.08	45 00	2,253.60
Dubuque	60.10	45 00	2,704.50
Emmet	55.15	45 00	2,481.75
Fayette	97.62	45 00	4,401.90
Floyd	45.20	45 00	2,034.00
Franklin	12.43	45 00	559.35
Greene	50.42	45 00	2,268.90
Grundy	26.24	45 00	1,180.80
Guthrie	70.27	45 00	3,162.15
Hancock	96.61	45 00	4,350.45
Hardin	17.89	45 00	800.10
Harrison	7.01	45 00	315.45

TABLE No. 8—CONTINUED.

UNITED STATES EXPRESS COMPANY.

COUNTIES.	Mileage.	Assessed valuation per mile.	Total assessment.
Howard	24.88	\$45.00	\$ 1,097.10
Humboldt	54.74	45.00	2,463.80
Iowa	57.98	45.00	2,606.85
Jackson	74.97	45.00	3,373.65
Jasper	68.92	45.00	3,101.40
Jefferson	28.68	45.00	1,293.35
Johnson	72.81	45.00	3,276.45
Jones	72.99	45.00	3,284.55
Keokuk	87.91	45.00	3,955.95
Kossuth	71.94	45.00	3,237.80
Lee	27.18	45.00	1,223.10
Linn	94.68	45.00	4,259.25
Louisa	42.14	45.00	1,896.80
Lyon	50.28	45.00	2,262.60
Madison	20.64	45.00	928.80
Mahaska	52.42	45.00	2,354.90
Marion	27.42	45.00	1,233.90
Marshall	25.89	45.00	1,162.55
Mitchell	7.75	45.00	348.75
Monona	27.53	45.00	1,238.85
Monroe	10.47	45.00	471.15
Muscatine	108.04	45.00	4,771.80
O'Brien	57.24	45.00	2,575.80
Osceola	89.20	45.00	4,014.00
Palo Alto	72.12	45.00	3,245.40
Plymouth	15.00	45.00	675.00
Pocahontas	57.15	45.00	2,571.15
Polk	88.68	45.00	3,988.85
Pottawattamie	92.54	45.00	4,164.80
Poweshiek	32.89	45.00	1,479.55
Sac	19.15	45.00	861.75
Scott	125.90	45.00	5,665.50
Shelby	41.96	45.00	1,888.20
Sioux	54.95	45.00	2,472.75
Story	24.79	45.00	1,115.55
Tama	44.49	45.00	2,002.05
Van Buren	38.15	45.00	1,716.75
Wapello	65.00	45.00	2,925.00
Warren	28.23	45.00	1,270.35
Washington	65.00	45.00	2,925.00
Wayne	42.71	45.00	1,921.95
Webster	75.18	45.00	3,383.85
Winnebago	47.12	45.00	2,120.40
Winneblesh	82.84	45.00	3,727.80
Woodbury	37.59	45.00	1,691.55
Worth	18.40	45.00	828.00
Wright	45.05	45.00	2,027.25
Total	4195.94		\$ 188,817.80

WELLS FARGO & COMPANY—EXPRESS.

Black Hawk	87.90	45.00	1,705.50
Bremer	32.55	45.00	1,464.75
Buchanan	14.81	45.00	666.45
Butler	27.804	45.00	1,251.18
Cerro Gordo	81.511	45.00	3,668.00
Chickasaw	25.70	45.00	1,156.50
Delaware	88.25	45.00	3,971.25
Dubuque	81.21	45.00	3,654.45
Fayette	26.71	45.00	1,201.95
Franklin	25.072	45.00	1,127.24
Grundy	7.95	45.00	357.75

TABLE No. 8—CONTINUED.
WELLS FARGO & COMPANY—EXPRESS.

COUNTIES.	Mileage.	Assessed valuation per mile.	Total assessment.
Howard.....	14.65	\$45.00	\$ 659.25
Jasper.....	25.02	45.00	1,125.90
Lee.....	19.76	45.00	889.20
Madison.....	19.48	45.00	876.60
Marshall.....	31.78	45.00	1,430.10
Mitchell.....	36.575	45.00	1,645.87
Polk.....	31.49	45.00	1,417.05
Ringgold.....	23.94	45.00	1,077.30
Tama.....	12.64	45.00	568.80
Taylor.....	5.79	45.00	260.55
Union.....	22.59	45.00	1,016.55
Warren.....	15.79	45.00	710.55
Webster.....	31.85	45.00	1,438.25
Worth.....	16.659	45.00	749.65
Wright.....	45.768	45.00	2,059.56
Total.....	647.749		\$ 29,148.70

APPENDIX.

TABLE No. 1.

*Classification of the railroads of the State as to the maximum charges allowed
by law for the transportation of passengers.*

CLASS "A."

Ames & College Railway.
Atchison, Topeka & Santa Fe Railway.
Burlington, Cedar Rapids & Northern Railway.
Chicago, Burlington & Quincy Railroad.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago & North-Western Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Colfax & Northern Railway.
Davenport, Rock Island & Northwestern Railway.
Dubuque & Sioux City Railway,
Des Moines Union Railway.
Iowa Central Railway.
Kansas City, St. Joseph & Council Bluffs Railroad.
Keokuk & St. Paul Railroad.
Omaha & St. Louis Railway.
Toledo & Northwestern Railway.
Union Pacific.

CLASS "B."

Keokuk & Western Railroad.
Minneapolis & St. Louis Railway.
Omaha Bridge & Terminal Railway.

CLASS "C."

Albia & Centerville Railway.
Burlington & Northwestern Railway.
Burlington & Western Railway.
Chicago, Burlington & Kansas City Railway.
Crooked Creek Railway & Coal Company.
Chicago, Iowa & Dakota Railway.
Des Moines & Kansas City Railroad.
Des Moines, Iowa Falls & Northern Railway.
Des Moines & St. Louis Railway.
Humeaton & Shenandoah Railway.
Iowa Central & Western Railway.

Jasper County Coal Railway.
 Manchester & Onieda Railway.
 Mason City & Fort Dodge Railroad.
 Muscatine North & South Railway.
 Newton & Northwestern Railroad.
 St. Louis, Keokuk & Northwestern Railroad.
 Stacyville Railway.
 Tabor & Northern Railway.
 Wabash Railway.
 Wisconsin, Minnesota & Pacific Railroad.

TABLE No. 2.

*Comparative statement of assessments of railroad property, earnings and taxes reported in the State of Iowa for the years 1880 to 1903 inclusive.

DATE REPORTED.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage of assessment to gross earnings.	NET EARNINGS.		Taxes paid.	Taxes per mile of road.	Percent. of taxes on gross earnings.	Percent. of earnings.
		Total.	Per mile.	Total.	Per mile.		Total.	Per mile.				
1880	4,811	\$ 24,680,126	4,997	\$ 29,256,165	4,894	103	\$ 8,673,764	\$1,803	\$ 550,708.00	++	++	++
1881	5,260	25,742,362	4,886	27,707,433	5,276	103	9,660,685	1,808	557,336.00	120	120	107
1882	5,260	26,292,264	4,587	29,274,653	5,108	89	11,412,944	1,901	635,127.00	110	104	104
1883	6,792	28,332,740	4,171	31,153,953	4,587	91	11,038,201	1,628	573,515.00	127	123	104
1884	7,106	29,886,909	4,206	35,400,225	4,994	84	14,121,260	1,957	704,402.00	100	109	105
1885	7,445	31,315,858	4,206	34,140,124	4,587	92	13,134,160	1,767	853,785.00	104	104	104
1886	7,450	33,216,688	4,455	35,492,423	4,730	100	13,725,367	1,760	943,314.00	120	124	104
1887	7,912	38,370,891	4,850	35,291,246	4,401	109	13,472,785	1,704	987,027.00	127	128	107
1888	8,291	42,110,575	5,108	37,702,535	4,555	114	13,671,948	1,725	1,013,731.00	132	128	107
1889	8,298	43,271,008	5,214	39,995,094	4,860	119	13,615,947	1,747	1,194,657.00	144	136	107
1890	8,290	42,858,890	5,189	37,680,779	4,536	114	11,693,373	1,439	1,302,562.00	157	140	107
1891	8,577	44,558,696	5,319	37,680,551	4,432	118	12,863,800	1,503	1,245,844.00	154	137	107
1892	8,403	44,696,157	5,316	40,416,488	4,810	111	12,823,800	1,503	1,406,324.00	151	135	105
1893	8,478	44,869,784	5,292	40,284,653	5,223	101	12,705,383	1,502	1,382,592.00	149	133	104
1894	8,477	44,873,646	5,292	42,634,972	5,029	105	12,705,383	1,502	1,403,785.00	157	135	104
1895	8,451	44,376,542	5,232	35,874,444	4,230	124	10,305,380	1,222	1,355,625.00	160	132	111
1896	8,457	44,381,211	5,229	37,682,442	4,438	118	12,375,382	1,481	1,377,078.00	162	133	109
1897	8,451	44,373,916	5,232	39,622,290	4,671	113	12,375,382	1,465	1,389,604.00	163	133	110
1898	8,451	44,383,782	5,244	41,335,083	4,877	107	13,403,863	1,605	1,389,604.00	163	133	110
1899	8,474	44,438,782	5,244	40,292,903	5,424	93	15,532,923	1,882	1,404,151.00	163	133	110
1900	8,518	44,550,120	5,230	40,292,903	5,394	92	15,532,923	1,882	1,404,151.00	163	133	110
1901	9,236	46,048,510	4,981	40,540,079	5,394	89	15,532,923	1,882	1,404,151.00	163	133	110
1902	9,336	47,071,258	5,042	52,334,817	5,607	82	15,084,072	1,616	1,424,134.00	167	131	108
1903	9,415	51,397,950	5,449	56,076,943	6,018	90	16,460,973	1,760	1,503,370.00	168	130	107
	9,724,873	56,541,513	5,814	55,495,305	5,955	97	17,134,102	1,807	1,503,370.00	169	130	104
									1,623,596.40	174	129	99

*This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The following column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year, likewise of net earnings.

†This amount is based on the average number of miles of road operated within this state for the entire year ending Dec. 31st of the year preceding.

‡The taxes paid are always paid on the mileage of the preceding year. §The tax reported in 1880 was levied on 4,223 miles of road, the mileage reported in 1879. Hence, in determining tax paid per mile, it is necessary to use mileage reported for the preceding year and in determining the per cent. of tax on gross or net earnings it is necessary to use earnings reported for the preceding year.

TABLE No. 3.

Number of miles of railroad in the State on the 31st Day of December previous to 1862, as reported to the Secretary of State under provisions of chapter 11, section 15, of the extra session of the Fifth General Assembly, and the number of miles for the years 1862 to 1870, as reported to the Treasurer of State under the provisions of chapter 173, section 16, Laws of the Ninth General Assembly.

NAME OF ROAD.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
<i>a</i> Mississippi & Missouri River	67	95	98	...	...	...	...	143	17	157	165	181	...	...	...	...
Burlington & Missouri River	...	28	35	51	75	75	75	75	75	75	75	75	...	...	...	...
Burlington, Iowa & Nebraska	81	81	81	81	81	81	81	81	81	...	...	...	...
<i>b</i> Dubuque & Sioux City
Cedar Rapids & Missouri River
Dubuque, Marion & Western
Koekuk, Fort Des Moines & Muscatine
Koekuk, Mt. Pleasant & Muscatine
Iowa Southern
<i>g</i> Dubuque Southwestern
<i>h</i> Fort Madison & Koekuk
<i>i</i> Des Moines Valley
McGregor Western
Cedar Falls & Minnesota
<i>j</i> Chicago, Rock Island & Pacific
Sioux City & Pacific
Council Bluffs & St. Joseph
<i>m</i> Koekuk & St. Paul
<i>n</i> McGregor & Sioux City
Burlington, Cedar Rapids & Minnesota
St. Louis & Cedar Rapids
Central Railroad of Iowa
Iowa Falls & Sioux City
<i>p</i> Milwaukee & St. Paul
Chicago & Southwestern
Davenport & St. Paul
Sabula, Ackley & Dakota
Iowa Midland
Total	67	129	130	227	253	331	363	636	658	727	847	1,000	1,228	1,448	2,081	2,683.81

a First operated as Mississippi & Missouri—name changed in 1867 to Chicago, Rock Island & Pacific. *b* First operated as Dubuque & Pacific. *c* Name changed to Dubuque Southwestern. *d* Name changed to Des Moines Valley. *e* Name changed to Koekuk & St. Paul. *f* Name changed to Fort Madison & Koekuk. *g* Formerly Dubuque, Marion & Western. *h* Formerly Iowa Southern. *i* Formerly Koekuk, Des Moines & Muscatine. *k* Name changed to McGregor & Sioux City. *j* Formerly Mississippi & Missouri River. *m* Formerly Koekuk, Mt. Pleasant & Muscatine, and Fort Madison & Koekuk. *n* Formerly McGregor Western. *o* Name changed to Milwaukee & St. Paul. *p* Formerly McGregor & Sioux City. *q* Operated by Chicago & North Western in 1871. *r* Operated by Illinois Central in 1871. *s* Name changed to Kansas City, St. Joseph & Council Bluffs in 1871. *t* Operated by Chicago, Rock Island & Pacific in 1871. *u* Operated by Milwaukee & St. Paul in 1871.

[illegible]

Central Railroad of Iowa. Formerly a part of the Central Railroad of Iowa. Central Railroad of Iowa—Name changed to Central Iowa in 1879.

[illegible]

a Burlington, Cedar Rapids & Northern—Operates Chicago, Clinton & Western. *b* Chicago & North-Western—Operates the Des Moines & Minneapolis and Toledo & North-Western. *c* Chicago, Milwaukee & St. Paul—Operates the Davenport & North-Western, *d* Chicago, Rock Island & Pacific—Operates the Chicago & North-Western, *e* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *f* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *g* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *h* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *i* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *j* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *k* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *l* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *m* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *n* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *o* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *p* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *q* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *r* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *s* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *t* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *u* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *v* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *w* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *x* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *y* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific, *z* Chicago, St. Paul & Northern Pacific—Operates the Chicago, Rock Island & Pacific.

TABLE No. 3—

Miles of Railroad in the State January

NAME OF ROAD.	1891.	1892.	1893.	1894.
at Albia & Centerville.....	ak24.10	24.10	24.10	24.10
Ames & College .....	.....	.....	1.988	1.988
Atchison, Topeka & Santa Fe .....	.....	.....	.....	.....
Burlington & Northwestern.....	88.732	88.732	88.732	88.732
Burlington & Western.....	70.708	70.708	70.708	70.708
Burlington, Cedar Rapids & Northern.....	903.70	904.12	950.10	950.10
Cedar Rapids, Garner & Northwestern.....	.....	.....	.....	.....
Chicago & North-Western.....	1,159.50	1,159.50	1,151.50	1,159.80
Chicago, Burlington & Kansas City.....	77.66	77.66	7.64	77.64
Chicago, Burlington & Quincy.....	752.833	752.833	752.842	752.842
Chicago, Burlington & Northern.....	532	532	532	532
Chicago, Ft. Madison & Des Moines.....	45.00	au49.70	71.80	71.80
ay Chicago Great Western.....	.....	.....	.....	ay465.43
Chicago, St. Paul & Kansas City.....	am465.835	465.43	465.43	az.....
Chicago, Iowa & Dakota.....	29.50	29.50	29.50	29.50
Chicago, Milwaukee & St. Paul.....	1,545.93	1,545.93	1,549.08	1,546.08
aw Des Moines Northern & Western.....	apl147.630	147.691	aw147.686	147.686
Chicago, Rock Island & Pacific.....	1,080.69	1,090.07	1,080.30	1,080.30
Chicago, St. Paul, Minneapolis & Omaha.....	74.54	74.54	74.54	74.54
Chicago, Santa Fe & California.....	19.81	19.81	19.81	19.81
Colfax Northern Railway.....	.....	.....	.....	.....
an Crooked Creek R. & Coal Co.....	an23.20	23.20	23.20	23.20
Davenport, Rock Island & North.....	.....	.....	.....	.....
z Des Moines Union.....	z2.70	2.70	2.70	2.70
Des Moines, Iowa Falls & Northern.....	.....	.....	.....	.....
Sioux City Stock Yards Line.....	.....	.....	.....	.....
Dubuque & Sioux City.....	aa573.21	573.21	573.21	573.21
Gowrie & North-Western.....	.....	.....	.....	.....
Humeston & Shenandoah.....	95.45	95.45	95.45	95.45
ag Iowa Central.....	ar401.285	401.181	401.181	401.051
Iowa Northern.....	5.93	5.93	5.93	5.93
Jasper County Coal Co. Railroad.....	.....	.....	.....	.....
Kansas City, St. Joe & Council Bluffs.....	58.518	58.518	58.518	58.518
d Keokuk & Western.....	73.08	73.08	73.08	73.08
z Des Moines & Kansas City.....	z100.17	100.17	100.17	100.17
bi Marshalltown & Dakota R'y Co.....	.....	.....	.....	.....
Mason City & Ft. Dodge.....	91.185	91.185	91.185	91.185
Manchester & Oneida.....	.....	.....	.....	.....
Minneapolis & St. Louis.....	139.72	137.68	137.68	137.68
Muscatine North & South R'y.....	.....	.....	.....	.....
Omaha Bridge & T. R'y.....	.....	.....	.....	.....
q Omaha & St. Louis.....	q66.98	66.98	66.98	66.98
St. Louis, Keokuk & Northwestern.....	51.08	51.08	51.08	51.68
Sioux City Bridge Co.....	.....	.....	.....	.....
Sioux City & Northern, (Willmar & S. F.).....	77.08	77.08	77.98	ba78.70
Sioux City & Pacific.....	80.613	80.613	80.613	80.613
Stacyville Railroad.....	.....	.....	.....	.....
bb Sioux City T. R'y & W. Co.....	.....	.....	.....	1.88
Tabor & Northern.....	8.79	8.62	8.79	8.79
a Toledo, Peoria & Western.....	(a) .75	.75	.75	.75
Union Pacific.....	8.78	8.78	8.78	8.78
as Wabash.....	as108.87	108.87	108.87	108.87
Winona & Western, (Winona & S. W.).....	.....	23.41	23.41	23.41
Total.....	8,876.552	8,402.533	8,473.40	8,477.40

a Toledo, Peoria & Western—Formerly operated by the Wabash, St. Louis & Pacific.
 k Des Moines & Ft. Dodge—Included in Chicago, Rock Island & Pacific. q Omaha & St. Louis—Formerly named Council Bluffs & St. Louis. s Wabash, St. Louis & Pacific—Name changed to Wabash Western, and Des Moines & Northwestern released. v Chicago, St. Paul & Kansas City—Includes the Minnesota & Northwestern. w Minnesota & Northwestern—Made a part of the Chicago, St. Paul & Kansas City. z Des Moines & Kansas City—Formerly named Des Moines, Osceola & Southern. s Des Moines Union—Formerly part of the Wabash Western. aa Dubuque & Sioux City—Includes Cedar Rapids & Chicago, Cherokee & Dakota, and Iowa Falls & Sioux City. ab Iowa Falls & Sioux City, Cedar Rapids & Chicago and Cherokee & Dakota—Made part of the Dubuque & Sioux City. ac Keokuk & Western—Operating the Centerville, Moravia & Albia. ag Iowa Central—Formerly named Central Iowa. ah Central Iowa—Name changed to Iowa Central. ai Albia & Centerville—Formerly named Centerville, Moravia & Albia. aj Centerville, Moravia & Albia—Name changed to Albia & Centerville. am Chicago, St. Paul & Kansas City—Lyle Branch added from Iowa Central. an Crooked Creek Railroad & Coal Co.—Formerly named Orpoked Creek. ao Crooked Creek—Name changed to Crooked Creek Railroad & Coal Co. ap Des Moines & Northern—Formerly named St. Louis, Des Moines & Northern. aq St. Louis, Des Moines & Northern—Name changed to Des Moines & Northern. ar Iowa Central—Lyle Branch transferred to Chicago, St. Paul & Kansas City. as Wabash

CONTINUED.

I, 1891, to January 1, 1902, inclusive.

1895.	1896.	1897.	1898.	1899.	1900.	1901.	1902.
24.44	24.44	24.44	24.44	24.44	24.44	24.44	24.44
1.988	1.988	1.988	1.988	1.988	1.988	1.988	1.988
88.732	88.732	88.732	88.732	88.732	88.732	88.732	88.732
70.708	70.708	70.708	70.708	70.708	70.708	70.708	70.708
960.10	960.73	949.34	949.34	949.34	966.98	966.11	907.61
1,157.30	1,151.44	1,151.90	1,151.81	1,151.81	1,417.558	1,439.50	1,584.34
77.64	77.64	77.64	77.64	77.64	77.64	77.64	77.64
752.842	752.842	752.842	741.975	743.289	743.661	796.354	1,858.7663
532	532	532	532	532	532	532	532
71.30	71.30	71.30	71.30	71.30	71.30	71.30	71.30
463.43	462.23	462.23	462.23	462.43	462.43	462.43	607.349
26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
1,546.03	1,546.03	1,546.03	1,546.13	1,546.13	1,775.14	1,775.14	1,787.54
147.686	147.686	147.686	145.643	146.768	146.768	146.768	146.768
1,061.11	1,061.11	1,061.11	1,061.46	1,061.61	1,061.61	1,171.25	1,171.17
74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54
19.81	19.81	19.81	19.81	19.81	19.76	19.76	19.76
23.20	22.412	22.412	22.412	17.612	17.612	17.612	17.612
2.70	2.70	3.70	3.70	3.70	3.70	3.70	3.70
573.21	573.21	573.21	573.21	573.24	705.253	704.96	718.13
95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45
401.651	401.651	413.081	413.08	413.081	451.731	443.154	449.337
5.98	5.93	5.98	7.98	6.98	5.98	5.98	5.98
59.518	59.53	59.558	59.558	59.634	59.634	59.634	59.634
73.04	73.08	73.08	73.08	73.08	73.08	73.08	73.08
100.17	100.17	100.17	100.17	100.17	100.17	100.17	100.17
3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
91.135	91.135	91.135	91.56	91.56	91.56	91.56	91.56
187.63	141.96	187.89	187.89	137.89	211.45	211.57	211.57
28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
67.98	66.98	66.98	66.98	65.73	65.73	65.73	65.73
51.06	51.06	51.06	51.06	51.06	51.06	51.06	51.06
76.70	76.70	76.70	76.70	76.70	76.70	76.70	76.70
90.613	90.613	90.47	90.47	90.47	90.47	90.47	90.47
1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28
8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79
.75	.75	.75	.75	.75	.75	.75	.75
8.78	8.78	8.78	8.78	8.78	8.78	8.78	8.78
104.87	104.87	103.87	103.87	103.87	103.87	103.87	103.87
bc23.41	23.41	23.41	23.41	23.41	23.50	23.50	23.50
8,481.02	8,497.072	8,481.487	8,474.072	8,518.155	9,236.492	9,896.65	9,415.5063

—Formerly named Wabash Western. *at* Wabash Western—Name changed to Wabash. *au* Chicago, Ft. Madison & Des Moines—Formerly named Ft. Madison & Northwestern. *aw* Des Moines, Northern & Western—Formerly the Des Moines & Northwestern and Des Moines & Northern. *ay* Chicago Great Western—Formerly named Chicago, St. Paul & Kansas City. *az* Chicago, St. Paul & Kansas City—Name changed to Chicago Great Western. *ba* Sioux City & Northern—Sioux City Terminal, 1.23 miles cut off. *bb* Sioux City Terminal Railway & Warehouse Co.—Formerly a part of Sioux City & Northern. *bc* Winona & Western—Formerly named Winona & South-Western. *be* Chicago, Burlington & Northern—Added to Chicago, Burlington & Quincy. *bf* Des Moines & Kansas City—Transferred to Keokuk & Western. *bg* Des Moines, Northern & Western—Transferred to Chicago, Milwaukee & St. Paul. *bh* Boone Valley Coal & Railway Co.—Transferred to Marshalltown & Dakota Railway Co. *bi* Marshalltown & Dakota Railway Co.—Formerly Boone Valley Coal & Railway Co. *bj* Included in Burlington, Cedar Rapids & Northern. *bk* Included in Chicago, Burlington & Quincy. *bl* Included in Chicago, Rock Island & Pacific. *bm* Included in Chicago, Burlington & Quincy. *bn* Included in Chicago & Northwestern. *bo* changed to Atchinson, Topeka & Santa Fe. *bp* Changed to Colfax Northern. *bq* Included in Chicago Great Western. *br* Included in Wabash. *bs* Changed to Willmar & Sioux Falls. *bt* Included in Dubuque & Sioux City. *bu* Name changed to Union Terminal Ry. Co.

TABLE NO. 4.

Gross earnings per mile for the year ending January 1, 1872 to 1885, inclusive.

NAME OF ROAD.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.
Burlington & Missouri River	\$ 7,983	961	7,104	\$ 8,181	\$ 1,753	\$ 1,807	\$ 2,148	\$ 1,559	\$ 1,811	\$ 2,880	...	...	...	...
Burlington & Southwestern	195	...	...	...	...	...	...	...	...	...	...	...	...	...
Burlington, Cedar Rapids & Minnesota	2,886	8,261	2,719	5,098	5,569	51	483	482	467	1,909	\$ 1,704	\$ 1,274	\$ 987	984
Burlington & North-western	8,082	8,068	8,577	8,201	8,708	8,682	4,588	4,778	8,213
Burlington, Cedar Rapids & Northern	199	880	781
Burlington & Western
Central Railroad of Montana
Central Railroad of Iowa
Chicago & North-Western	6,983	...	8,282	8,896	8,647	8,542	8,678	8,997	4,110	4,710	8,628	8,627	8,297	8,189
Chicago, Dubuque & Minnesota	6,171	...	6,424	6,992	7,614	8,915	6,898	7,218	7,134	7,085	6,140	5,788	5,916	5,484
Chicago, Rock Island & Pacific	2,615	2,732	2,087	1,881	...	...	...	...	...	...	...	...
Chicago, Clinton & Dubuque	5,849	...	5,747	5,098	7,648	6,458	4,328	8,250	8,327	8,888	8,782	8,811	8,110	8,128
Chicago, Milwaukee & St. Paul	2,518	4,218	8,270	8,410	...	...	...	...	...	...	...	...
Chicago, New York & Southwestern	2,191	2,883	2,887	2,880	2,511	1,827	1,827	2,002	2,686	2,961	3,972	8,759
Chicago, Burlington and Quincy	1,200	...	6,900	12,167	8,081	8,739	7,774	8,718	10,452	8,005	9,578	8,779
Chicago, Clinton & Western	8,880	2,467	2,510	...	...	...	...	...
Chicago, Clinton, Dubuque & Minnesota
Chicago, St. Paul, Minneapolis & Omaha
Chicago, Iowa & Dakota
Chicago, Burlington & Kansas City
Chicago, Burlington & Pacific
Clarinda & St. Louis
Clinton & Dubuque
Crooked Creek	2,727	...	...	1,492	...	...	...	...
Council Bluffs & St. Louis	389	539	...	...	...	...	...	...
Davenport & St. Paul	1,118	1,292	...	1,064	1,258
Davenport & Northwestern	1,210	1,172	1,109	...	...	...	...	4,000	...	...	...	...
Dakota Southern
Des Moines Valley	2,571	2,689	1,402	1,064	1,255	1,885	...	...	...	...	...	...
Des Moines & Ft. Dodge	8,112	...	8,023	...	...	1,872	1,451	...	...	...	...	...	...	...
Des Moines & Minneapolis	1,245	1,875	1,952	1,702	2,628	2,667	8,889	4,811	2,519	2,431	2,568
Des Moines & Minneapolis	1,652	1,896	1,615	...	...	...	...	...	...	...	...
Des Moines, Adel & Western
Des Moines & North-western	1,597	1,162	...	...	...	...	...	...
Des Moines, Osceola & Southern	41	...	1,539	...	...	1,171	791
Dubuque & Minnesota
Dubuque & Southwestern	2,246	2,171	1,946	2,064	1,418	...	...	...	...	...	...	...
Dubuque & Dakota	2,945	...	...	...	...	...	1,965	...	...	...	...	...	...	...
Dodge & Ft. Ridgely	1,169	...
Ft. Madison & North-western
Grinnell & Montezuma	961	228	1,108	222	887	...	...
	1,405	...	...	...	...	...	...

Iowa Falls & Sioux City	8,975	2,246	2,246	2,539	2,693	8,927	8,457	2,553	2,572	2,055
Iowa Northern	2,445	4,122	4,122	3,519	3,542	8,464	8,464	2,553	2,572	2,055
Kansas City, St. Joe & Council Bluffs	4,192	1,738	1,738	2,495	2,541	2,036	2,537	2,653	2,758	2,015
Keokuk & Western	2,077	849	849	2,078	2,088	1,507	1,894	2,643	1,849	1,919
Mason City & Ft. Dodge	2,277	1,533	1,533	2,078	2,088	2,655	2,659	2,825	2,863	8,078
Minneapolis & St. Louis	1,849	8,004	8,004	3,663	4,470	8,708	2,414	2,012	2,235	2,517
Minnesota & Northwestern	8,241	2,979	2,979	3,663	4,470	8,708	2,414	2,012	2,235	2,517
Omaha & St. Louis	8,241	2,979	2,979	3,663	4,470	8,708	2,414	2,012	2,235	2,517
Ottumwa & Kirksville	8,241	2,979	2,979	3,663	4,470	8,708	2,414	2,012	2,235	2,517
St. Louis & Pacific	8,241	2,979	2,979	3,663	4,470	8,708	2,414	2,012	2,235	2,517
St. Louis & Northern	8,241	2,979	2,979	3,663	4,470	8,708	2,414	2,012	2,235	2,517
St. Louis, Des Moines & Northern	8,241	2,979	2,979	3,663	4,470	8,708	2,414	2,012	2,235	2,517
St. Louis, Keokuk & Northwestern	8,241	2,979	2,979	3,663	4,470	8,708	2,414	2,012	2,235	2,517
Toledo, Peoria & Western	1,100	1,250	1,250	1,400	1,479	1,564	1,512	1,722	1,868	2,047
Union Pacific	1,641	1,488	1,488	1,279	1,344	1,564	1,512	1,722	1,868	2,047
Walsh Western	18,856	21,150	21,150	22,968	23,837	88,393	98,770	83,064	97,002	135,536
Winona & South-Western	1,600	1,736	1,736	1,250	1,344	1,564	1,512	1,722	1,868	2,047
Wisconsin, Iowa & Nebraska	1,600	1,736	1,736	1,250	1,344	1,564	1,512	1,722	1,868	2,047
Winona & Western	1,600	1,736	1,736	1,250	1,344	1,564	1,512	1,722	1,868	2,047
Average for state	\$ 4,754	\$ 4,382	\$ 4,382	\$ 4,536	\$ 4,499	\$ 5,020	\$ 4,230	\$ 4,438	\$ 4,671	\$ 4,877

TABLE No. 4—CONTINUED.

Gross earnings per mile for the years ending January 1, 1899, to January 1, 1903, inclusive.

NAME OF ROAD.	1899	1900	1901	1902	1903
Albia & Centerville.....	\$ 1,653	\$ 1,506	\$ 1,411	\$ 1,265	\$ 1,438
Ames & College.....	2,622	2,647	3,642	4,457	5,565
Atchison, Topeka & Santa Fe.....				7,700	13,947
Burlington & Northwestern.....	2,487	2,293	2,625		
Burlington & Western.....	1,550	1,460	1,723		
Burlington, Cedar Rapids & Northern.....	4,334	4,677	4,439	4,785	4,562
Cedar Rapids, Garner & Northwestern.....		1,873			
Chicago & North-Western.....	8,465	9,084	7,523	7,624	7,594
Chicago, Burlington & Kansas City.....	2,293	2,342	2,433		
Chicago, Burlington & Quincy.....	7,023	7,397	7,281	5,851	6,025
Chicago, Burlington & Northern.....	7,023	7,397			
Chicago, Ft. Madison & Des Moines.....	1,236	1,207			
Chicago Great Western.....	5,938	6,094	6,596	6,194	5,257
Chicago, Iowa & Dakota.....	1,302	1,367	1,506		
Chicago, Milwaukee & St. Paul.....	5,858	6,881	6,122	6,238	6,332
Chicago, Rock Island & Pacific.....	6,296	6,229	6,219	6,646	6,805
Chicago, St. Paul, Minneapolis, & Omaha.....	9,827	11,538	10,950	12,027	12,069
Chicago, Santa Fe & California.....	5,916	6,158	6,890		
Colfax Northern.....				1,912	4,318
Crooked Creek Railroad & Coal Co.....	640	880	920	1,452	1,512
Davenport, Rock Island & Northwestern.....			5,022	3,335	5,618
Des Moines, Iowa Falls & Northern Ry.....					246
Des Moines, Northern & Western.....	3,659				
Des Moines Union.....			37,182	43,694	55,333
Dubuque & Sioux City.....	4,719	5,218	4,999	5,318	5,178
Humeston & Shenandoah.....	1,481	1,648	1,719		
Iowa Northern.....	2,557	2,381	2,294		
Iowa Central.....	3,653	4,146	3,859	4,046	4,193
Kansas City, St. Joe & Council Bluffs.....	3,884	3,718	3,800		
Keokuk & Western.....	3,390	1,840	2,738		
Des Moines & Kansas City.....	230				
—Des Moines, Osceola & Southern.....	1,449				
Manchester, Oneida Ry.....					1,843
Marshalltown & Dakota Railway Co.....		793	1,820	1,495	
Mason City & Ft. Dodge.....	1,991	2,510	2,722		
Minneapolis & St. Louis.....	3,202	3,600	2,619	3,102	3,004
Muscatine North & South.....		1,181	1,299	1,639	1,733
Newton & Northwestern Ry.....					1,647
Omaha Bridge & Terminal Co.....		5,656	10,165	11,128	3,401
Omaha & St. Louis.....	3,337	3,159	3,203		
St. Louis, Keokuk & Northwestern.....	1,742	1,839	1,924		
Sioux City & Northern.....	3,018	3,453			
Sioux City & Pacific.....	5,421	5,773	6,123		
Sioux City Terminal & Warehouse Co.....	14,165	14,293	14,311		
Staceyville Railroad.....	787	859	864		
Tabor & Northern.....	1,334	1,634	1,994	2,107	
Union Pacific.....	103,807	109,719	118,714	78,731	79,976
Union Terminal Ry.....					61,771
—Wabash.....	2,825	1,552	1,924	3,327	3,147
Willmar & Sioux Falls.....			3,413	3,677	3,412
Winona & Western.....	1,618	1,634	723		
Average for state.....	\$ 5,455	\$ 5,364	\$ 5,607	\$ 6,018	\$ 6,008

[illegible]

TABLE No. 5—CONTINUED.

Assessed value per mile 1899 to 1903.

NAME OF ROAD.	1899.	1900.	1901.	1902.	1903.
Albia & Centerville	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,000
Atchison, Topeka & Santa Fe			10,000	10,500	12,500
Ames & College	1,500	2,000	2,500	2,500	2,500
Burlington & Northwestern	2,000	2,500	2,500		
Burlington & Western	1,500	2,000	2,000		
Burlington, Cedar Rapids & Northern	4,410	4,410	4,358	4,807	4,929
Boone Valley Coal & Railway Company	1,000				
Cedar Rapids, Garner & Northwestern	1,200	2,000			
Chicago & North Western	6,467	5,672	5,808	6,478	7,136
Chicago, Burlington & Kansas City	8,500	8,500			
Chicago, Burlington & Northern	20,000				
Chicago, Burlington & Quincy	6,898	6,620	5,004	5,485	6,013
Chicago, Ft. Madison & Des Moines	2,500	2,000			
Chicago, Great Western	4,760	4,760	4,508	4,794	4,815
Chicago, Iowa & Dakota	2,000	2,500			
Chicago, Milwaukee & St. Paul	4,864	4,600	4,658	5,118	5,621
Chicago, Rock Island & Pacific	6,926	6,706	6,313	6,570	6,818
Chicago, St. Paul, Minneapolis & Omaha	8,244	8,142	8,362	11,360	10,624
Chicago, Santa Fe & California	10,000	10,000			
Crooked Creek Railroad & Coal Company	2,000	2,500	2,500	2,500	2,500
Colfax Northern				4,000	5,000
Des Moines Northern & Western	8,000				
Davenport, Rock Island & Northern		2,500	8,000	4,000	6,000
Des Moines Union	50,000	50,000	50,000	56,250	56,250
Des Moines & Kansas City	2,000				
Des Moines, Iowa Falls & Northern				2,000	2,750
Dubuque & Sioux City	5,204	4,702	4,890	5,241	5,741
Gowrie & Northwestern		2,500			
Humeston & Shenandoah	8,000	8,000			
Iowa Northern	4,000	4,000	4,000		
Iowa Central	3,612	3,805	3,815	3,815	4,225
Jasper County Coal Company Railroad		2,000	2,000	2,000	2,000
Kansas City, St. Joe & Council Bluffs	5,468	5,461			
Keokuk & Western	3,500	2,622			
Marshalltown & Dakota Railway Company		2,500	2,500	3,500	
Mason City & Ft. Dodge	3,000	3,000	3,000		
Minneapolis & St. Louis	4,000	3,356	3,565	3,687	3,835
Muscatine North & South Railway	1,200	2,500	3,000	2,500	3,000
Manchester & Oneida				2,500	
Newton & Northwestern	4,000				
Omaha Bridge & Terminal Railway	8,000	8,000	5,000	6,000	6,000
Omaha & St. Louis	4,500	4,500	4,000		
St. Louis, Keokuk & Northwestern	3,000	3,000			
Sioux City & Northern	3,600	4,000			
Sioux City & Pacific	6,000	5,800			
Sioux City Terminal R'y & Warehouse Co	70,000	66,000			
Stacyville	2,000	2,500			
Sioux City Stock Yards Line		4,000	4,000	4,000	4,500
Sioux City Bridge Company			5,000	5,000	5,000
Tabor & Northern	1,000	1,500	1,500	2,500	3,500
Toledo, Peoria & Western	80,000	25,000	25,000	25,000	
Union Pacific	50,000	120,000	100,000	75,000	82,350
Union Terminal Co			66,000	66,000	73,125
Wabash	8,000	3,000	3,324	3,324	4,324
Winona & Western	2,200	2,200			
Wilmar & Sioux Falls			4,000	4,500	5,000
Average for state	\$ 5.239	\$ 4.981	\$ 5.042	\$ 5.449	\$ 5.814

TABLE

Gross and net earnings per mile for divisions

NOTE—"L" before earnings means net loss.

NAME OF ROAD.	18-6.			1-97.		
	Gross earnings.	Net earnings.	Assessment.	Gross earnings.	Net earnings.	Assessment.
Burl., Cedar Rapids & Northern Ry.—						
aMain Line	.....	.....	\$ 6,500	.....	.....	\$ 6,500
bWaverly Short Line	.....	.....	4,000	.....	.....	4,000
cWilwaukee Division	\$ 5,940	\$ 1,910	4,000	\$ 5,988	\$ 2,180	4,000
dMuscatine Division	.....	.....	4,000	.....	.....	4,000
ePacific Division	.....	.....	4,000	.....	.....	4,000
fIowa City & Western	1,545	82	2,000	1,441	353	2,800
gCedar Rapids, Iowa Falls & N. W.	8,276	1,458	3,000	8,319	726	3,500
hCedar Rapids & Clinton Ry.	2,849	2,142	4,000	3,949	1,587	4,000
iChicago, Decorah & Minn.	994	108	2,000	951	501	2,000
jDavenport, Iowa & Dakota.	2,847	1,444	3,000	2,195	423	3,000
kCedar Rapids, Garner & N. W.	.....	.....	.....	.....	.....	.....
lGermania Division	.....	.....	.....	.....	.....	.....
Chicago, Burlington & Quincy—						
aChicago, Burlington & Quincy	13,975	4,840	12,500	13,951	4,900	11,000
bKeokuk & St. Paul R. R.	4,878	2,014	8,000	4,816	1,978	7,500
cAlbia, K. & D. M. & D. M. & K. R. R.	1,762	1 294	5,000	1,728	1 260	5,000
dCharlton, D. M. & Southern.	1,241	1 118	4,000	1,178	1 109	4,500
eCharlton Branch	1,232	1 449	4,000	1,197	1 453	4,000
fLeon, Mt. Ayr & S. W. Ry.	1,241	1 42	4,000	1,206	1 406	4,000
gCreston Branch	1,536	21	5,000	1,509	6	5,000
hCreston & Northern Ry.	1,011	1 30	4,000	1,000	1 22	4,000
iWestern Iowa Ry.	453	1 458	4,000	448	1 379	4,000
jBrownville & Nodaway Valley Ry.	757	1 283	4,000	754	1 268	4,000
kClarinda, College Springs & S. Ry.	764	1 395	4,000	702	1 412	4,000
lNebraska City Branch	1,232	1 527	4,000	1,218	514	4,000
mRed Oak & Atlantic Ry.	754	1 281	4,000	732	1 291	4,000
nNebraska City, Sidney & N. E. Ry.	222	1 582	4,000	270	1 575	4,000
oHastings & Avoca Ry.	437	1 180	4,000	433	1 155	4,000
pNorthern Division	.....	.....	.....	.....	.....	.....
qFort Madison Branch R. R.	1,321	477	2,000	1,175	380	2,500
rHumboldt & Shenandoah.	1,138	1 235	3,000	1,328	1 59	3,000
sDes Moines & Kansas City	915	207	1,000	1,070	1 229	2,000
tKeokuk & Western	2,656	971	3,000	2,786	651	3,500
uSt. Louis, Keokuk & Northwestern.	1,722	924	2,000	1,868	1,004	3,000
vBurlington & Western	1,087	1 21	1,000	1,353	136	1,500
wBurlington & Northwestern	1,423	361	1,000	1,732	120	2,000
xKansas City, St. Joe & Council Bluffs.	3,206	37	5,000	3,116	90	5,500
yChicago, Burlington & Kansas City.	2,081	720	3,000	2,202	806	3,500
Chicago Great Western Railway—						
aMain Line	3,970	509	4,500	4,474	600	5,000
bDes Moines & St. Joe Division	.....	.....	4,000	.....	.....	4,000
cCedar Falls Branch	.....	.....	3,500	.....	.....	3,500
dWaverly Branch	.....	.....	3,500	.....	.....	3,500
eLyle Branch	.....	.....	3,500	.....	.....	3,500
fMason City & Fort Dodge	1,648	575	2,000	1,849	834	2,500
gWinona & Western	1,315	310	2,000	1,242	91	2,200
Chicago, Milwaukee & St. Paul Railway—						
aChicago & Council Bluffs Division.	6,760	2,751	6,720	8,075	3,690	7,100
bKansas City Division	4,284	1,624	4,000	4,817	1,111	4,000
cSioux City Branch	2,796	2,33	3,000	2,983	415	3,500
dDubuque Branch	5,090	2,131	5,000	4,088	1,348	5,000
eCascade Branch	488	1 328	2,000	416	1 530	2,000
fVolga Branch	489	1 417	3,000	425	1 299	3,000
gWaukon Branch	600	1 170	2,000	588	1 116	2,000
hDavenport & N. W. Branch.	1,895	259	2,000	1,764	1 214	3,000
iDubuque & Southwestern	1,832	97	3,000	1,729	1 278	3,500
jMaquoketa Branch	1,150	1 83	3,000	1,078	1 90	3,000
kClinton Branch	2,522	1 572	3,000	2,156	1 008	3,500
lIowa & Minn. Division	4,134	1,933	5,000	3,879	1,526	5,000
mDecorah Branch	1,112	1 642	3,000	1,146	1 814	3,000
nAustin Branch	3,145	753	3,000	3,100	1,068	3,000
oIowa & Dakota Division	6,253	3,564	6,000	6,336	2,820	6,000
pElkader Branch	431	1 442	3,000	374	1 550	3,000
qSpirit Lake Branch	823	1 37	3,000	729	1 33	3,000
rEden Branch	202	1 412	3,000	205	1 526	3,000

No. 6.

of systems for the years 1896 to 1900, inclusive.

1898.			1899.			1900.			1901.		
Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.
\$7,820	\$ 2,758	\$6,500	\$ 8,424	\$2,895	\$ 6,500	\$ 9,190	\$ 2,829	\$ 6,500	\$ 8,894	\$ 3,048	\$ 6,500
8,635	1,146	4,000	8,088	1,107	4,000	8,323	1,059	4,000	1,151	490	4,000
1,751	496	4,000	1,924	694	4,000	2,058	658	4,000	2,171	800	4,000
2,494	682	4,000	8,041	1,100	4,000	2,944	918	4,000	8,130	1,130	4,000
6,823	1,814	4,500	7,447	2,685	4,500	8,108	2,789	4,500	7,457	2,743	4,500
1,540	18	2,800	1,572	10	2,800	1,627	166	2,800	1,755	209	2,800
2,907	881	3,750	2,768	807	3,750	8,088	710	8,750	8,875	848	8,750
4,216	1,084	4,500	4,686	2,730	4,500	4,745	2,826	4,500	4,644	2,408	4,500
1,078	208	2,000	1,100	241	2,000	1,046	186	2,500	1,204	185	2,500
2,465	728	3,000	2,846	1,028	3,000	2,816	900	3,000	2,816	1,016	3,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	869	289	3,500
1,594	5,111	11,250	15,647	5,229	11,250	16,610	5,745	11,250	17,412	5,838	11,250
5,148	2,018	7,500	5,462	2,100	7,500	5,725	2,265	7,000	6,061	2,385	7,000
1,815	414	4,000	1,931	500	4,000	2,026	447	3,500	2,139	494	3,500
1,155	319	4,000	1,290	327	4,000	1,369	291	3,500	1,478	290	3,500
1,240	622	4,000	1,338	700	4,000	1,405	674	3,500	1,511	713	3,500
1,255	637	4,000	1,348	773	4,000	1,416	691	3,500	1,500	730	3,500
1,540	78	4,500	1,690	106	4,500	1,774	58	4,000	1,892	68	4,000
1,075	86	4,000	1,121	180	4,000	1,181	96	3,000	1,252	109	3,500
409	446	3,500	495	499	3,000	520	492	3,000	553	523	3,000
800	345	4,000	847	412	4,000	889	387	3,500	932	428	3,500
815	456	4,000	764	435	4,000	802	443	3,500	840	507	3,500
1,293	636	4,000	1,368	709	4,000	1,494	629	3,500	1,521	632	3,500
757	385	4,000	815	427	4,000	856	410	3,500	923	428	3,500
267	670	3,500	282	753	3,000	298	752	2,500	318	803	3,000
455	206	3,500	480	243	3,000	505	230	3,000	540	244	3,000
.....	.....	.....	.....	.....	.....	6,556	129,975	20,000	1,876	143,904	20,000
1,153	145	2,500	1,236	65	2,500	1,207	218	2,000	1,555	180	2,500
1,307	30	3,000	1,431	183	3,000	1,648	35	3,000	1,719	258	3,000
1,448	11,550	2,000	1,449	38	2,000	1,478	273	2,000	1,621	118	2,000
2,915	783	3,500	8,990	904	3,500	8,706	1,281	3,500	4,240	2,124	4,000
2,048	800	3,000	1,748	320	3,000	1,840	312	3,000	1,924	510	3,000
1,525	317	1,500	1,551	166	1,500	1,460	273	2,000	1,723	538	2,500
2,149	891	2,000	2,487	1,139	2,000	2,283	677	2,500	2,825	1,106	2,500
8,748	1,085	5,460	8,830	644	5,460	8,710	398	5,460	8,900	468	5,460
2,320	908	3,500	2,264	418	3,500	2,343	790	3,500	2,434	766	3,500
11,245	2,012	5,500	9,822	1,699	5,500	10,675	2,157	5,500	11,458	2,104	6,000
2,791	19	4,800	4,586	827	4,800	5,239	1,056	4,800	5,618	1,032	4,800
.....
468	884	3,500	814	148	3,500	942	190	3,500	1,010	185	3,500
461	17	3,500	1,013	184	3,500	1,156	233	3,500	1,240	227	3,500
1,919	756	3,000	765	134	3,500	811	163	3,500	870	160	3,500
1,254	170	2,200	1,991	821	3,000	2,510	1,060	3,000	2,722	1,357	3,000
.....	.....	.....	1,613	479	2,200	1,684	606	2,200	723	200	2,200
8,274	3,496	7,100	11,752	4,726	7,100	11,281	8,058	7,100	12,812	8,730	7,250
5,007	1,066	4,000	5,642	971	4,000	6,141	589	4,000	7,191	764	4,000
8,020	596	3,500	8,485	438	3,500	4,153	491	3,500	4,153	34	3,500
4,605	1,848	5,000	6,767	3,194	5,000	7,053	2,758	5,000	6,894	2,478	5,000
424	625	2,000	474	512	2,000	584	234	2,000	596	218	2,000
454	427	3,000	501	729	3,000	522	502	3,000	518	299	3,000
618	312	2,000	689	340	2,000	748	263	2,000	811	298	2,000
1,890	222	3,200	2,202	214	3,200	2,302	330	3,200	2,170	311	3,200
1,761	341	3,500	1,920	396	3,500	2,039	284	3,500	2,087	233	3,500
1,182	179	3,000	1,454	200	3,000	1,539	37	3,000	1,501	170	3,000
2,174	827	3,500	2,343	711,016	3,500	2,667	790	3,500	2,659	1,218	3,500
8,797	1,517	5,000	4,208	1,780	5,000	4,962	1,342	5,000	4,372	386	5,000
4,171	616	3,000	1,174	724	3,000	1,965	1,163	3,000	1,518	322	3,000
4,158	1,552	3,000	8,878	1,235	3,000	5,869	2,164	3,000	6,037	3,630	3,000
6,628	8,584	6,000	7,167	8,223	6,000	8,008	4,751	6,000	8,385	4,989	6,000
465	11,099	8,000	543	778	3,000	646	720	3,000	590	797	3,000
865	91	3,000	888	677	3,000	1,113	882	3,000	1,816	90	3,000
215	838	3,000	.....	.....	3,000	279	753	3,000	272	1,570	3,000

TABLE No. 6—

NAME OF ROAD.	1896.			1897.		
	Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.
<i>s</i> Sioux City & Dakota Division	\$ 2,149	\$ 478	\$ 3,500	\$ 2,215	\$ 663	\$ 3,500
<i>d</i> D. M. Division Main Line	2,575	868	2,500	2,998	910	3,000
<i>u</i> D. M. Division Storm Lake Branch .....	.....	.....	.....	.....	.....	.....
<i>v</i> D. M. Division Boone Line .....	.....	.....	.....	.....	.....	.....
<i>Chicago & North-Western Railway—</i>						
<i>a</i> Chicago & North-Western Railway	18,295	5,634	11,000	15,073	6,568	11,000
<i>b</i> Iowa Midland Branch	1,040	1,081	2,800	972	1,278	2,800
<i>c</i> Stanwood & Tipton Branch	829	1,907	3,000	885	12,149	3,000
<i>d</i> Ottumwa, Cedar Falls & St. P. Branch	1,245	12,074	3,000	1,856	12,182	3,000
<i>e</i> Des Moines & Minneapolis Branch	4,025	1,066	5,200	4,163	1,445	5,200
<i>f</i> Iowa & Southwestern Branch	633	1,764	3,000	690	1,873	3,000
<i>g</i> Maple River Branch	1,635	590	3,800	1,718	445	3,800
<i>h</i> Toledo & North-Western Railway	4,074	1,279	4,700	4,396	1,082	4,700
<i>i</i> Iowa Railway Coal & Mfg. Co.	6,731	3,635	5,500	10,502	7,147	5,500
<i>j</i> Minn. & Iowa Railway .....	.....	.....	.....	.....	.....	.....
<i>k</i> Harlan & Kirkman Railway .....	.....	.....	.....	.....	.....	.....
<i>l</i> Boyer Valley Railway .....	.....	.....	.....	.....	.....	.....
<i>m</i> Iowa, Minn. & North-Western Ry .....	.....	.....	.....	.....	.....	.....
<i>n</i> Soldier River Branch .....	.....	.....	.....	.....	.....	.....
<i>o</i> Chicago, Iowa & Dakota	1,142	48	1,500	1,293	803	2,000
<i>p</i> Sioux City & Pacific	4,511	1,562	5,500	4,165	1,324	6,000
<i>Chicago, Rock Island & Pacific—</i>						
<i>a</i> Iowa Division	10,276	4,228	12,000	10,512	4,663	11,000
<i>b</i> Southwestern Division	6,642	2,246	8,000	6,835	2,420	7,700
<i>c</i> Oskaloosa	1,839	296	5,400	1,352	298	5,400
<i>d</i> Wilton & Tipton Branch .....	.....	.....	.....	.....	.....	500
<i>e</i> Wilton Branch	1,192	188	4,000	1,108	135	4,000
<i>f</i> Newton & Monroe Branch	434	1,275	5,000	422	1,290	4,000
<i>g</i> D. M., Indianola & Winterset Branch	1,623	673	5,000	1,609	659	5,000
<i>h</i> Guthrie Center Branch	781	1,49	4,000	767	1,64	4,000
<i>i</i> Audubon Branch	1,423	516	5,000	1,441	511	5,000
<i>j</i> Griswold Branch	796	1,249	5,000	780	1,290	4,000
<i>k</i> Harlan Branch	965	1,51	4,000	1,000	1,65	4,000
<i>l</i> Carson Branch	659	1,135	4,000	670	1,147	4,000
<i>m</i> Keosauqua Branch	573	1,164	4,000	608	1,162	4,000
<i>n</i> Keokuk & Des Moines Division	3,281	1,067	5,000	3,341	1,101	5,000
<i>o</i> Des Moines & Ft. Dodge Division	3,373	1,478	4,600	3,442	1,537	4,600
<i>p</i> Gowrie & Northwestern Division .....	.....	.....	.....	.....	.....	.....
<i>Chicago, St. Paul, Minn. & Omaha Ry.—</i>						
<i>a</i> Main Line	8,493	2,345	8,135	9,330	3,323	9,500
<i>b</i> Rock River Branch	425	165	4,135	422	143	4,135
<i>Dubuque & Sioux City Railway—</i>						
<i>a</i> Main Line	6,593	3,144	6,700	6,953	3,066	7,000
<i>b</i> Onawa Branch	645	1,611	2,500	644	772	2,500
<i>c</i> Sioux Falls Branch	1,593	360	3,100	1,667	1,4	3,100
<i>d</i> Cedar Rapids Branch	1,310	1,227	2,500	1,355	1,473	2,500
<i>e</i> Cedar Falls & Minnesota	1,683	1,4	3,000	1,565	275	3,000
<i>f</i> Ft. Dodge & Omaha Railway .....	.....	.....	.....	.....	.....	.....
<i>g</i> Stacyville .....	.....	.....	.....	.....	.....	.....
<i>Iowa Central Railway—</i>						
<i>a</i> Main Line	3,180	1,127	5,000	3,171	1,076	5,000
<i>b</i> Belmont Branch .....	.....	.....	2,750	.....	.....	2,575
<i>c</i> Story City Branch .....	.....	.....	2,750	.....	.....	2,575
<i>d</i> State Center Branch .....	.....	.....	2,750	.....	.....	2,575
<i>e</i> Montezuma Branch .....	.....	.....	2,750	.....	.....	2,575
<i>f</i> Newton Branch .....	.....	.....	2,750	.....	.....	2,575
<i>g</i> Eastern Division .....	.....	.....	2,600	.....	.....	2,575
<i>h</i> Northwood Branch .....	.....	.....	.....	.....	.....	.....
<i>i</i> Iowa Central & Western .....	.....	.....	.....	.....	.....	.....
<i>Wabash Railway—</i>						
<i>a</i> Wabash .....	.....	.....	2,500	2,306	811	3,000
<i>b</i> Des Moines & St. Louis .....	.....	.....	2,500	.....	.....	3,000
<i>c</i> Omaha & St. Louis	2,012	235	5,000	2,236	259	5,000

CONTINUED.

1898.			1899.			1900.			1901.		
Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.
\$2,612	\$ 872	\$8,500	\$2,008	\$ 956	\$3,500	\$4,253	\$2,189	\$3,500	\$4,857	\$1,906	\$3,500
2,955	610	9,000	669	1,248	3,000	3,032	900	2,000	2,818	119	3,000
									628	894	3,000
									1,938	58	3,000
16,985	7,424	11,000	19,979	8,651	11,250	20,352	8,158	11,500	21,082	8,554	11,750
939	11,500	2,800	1,173	11,723	2,800	1,038	12,032	2,800	1,118	11,887	3,000
811	12,476	3,000	1,165	12,653	3,000	900	12,223	3,000	1,068	12,033	3,000
1,775	2,122	5,700	1,680	2,843	3,000	2,109	2,734	3,000	1,879	12,641	3,000
4,577	501	5,700	4,924	968	5,700	5,894	487	5,700	6,419	84	5,700
721	982	3,000	715	1,249	3,000	774	1,125	3,000	1,070	11,123	3,000
1,959	659	4,000	2	1,759	3,000	1,661	247	4,000	2,825	1,108	4,000
4,246	1,020	5,000		1,153	5,000	5,270	1,746	5,389	5,389	1,583	5,000
11,651	7,849	7,500	12,4	8,027	7,500	11,696	7,034	7,500	8,373	4,272	7,500
									with T.	& N. V.	3,000
									with M.	R. B.	3,000
									with M.	R. B.	3,000
									with M.	R. B.	3,000
									with M.	R. B.	3,000
1,240	457	2,000	1,892	492	2,000	1,878	568	2,000	1,596	658	2,500
4,767	174	6,000	5,421	2,298	6,000	5,774	2,011	5,900	6,124	2,460	5,900
10,550	4,900	11,000	12,119	5,714	11,000	12,093	5,518	11,000	12,198	5,087	11,000
6,987	2,798	7,700	6,974	2,233	7,700	6,952	2,112	7,200	8,845	2,879	7,200
1,855	378	4,500	1,236	1,306	4,500	1,237	335	4,500	1,920	247	4,500
1,155	200	3,500	1,497	840	3,500	1,497	824	3,500	1,474	273	3,500
411	249	3,500	565	128	3,500	513	141	3,500	824	140	3,500
1,533	706	4,500	1,484	5	4,500	1,477	498	4,000	2,070	799	4,000
767	14	3,500	754	153	3,500	753	131	3,000	946	64	3,000
1,454	558	4,500	1,230	187	4,000	1,227	180	4,000	1,590	628	4,000
772	257	3,500	757	27	3,500	799	90	3,500	1,209	137	3,500
908	22	3,500	905	56	3,500	904	83	3,500	1,103	44	3,500
651	102	3,500	873	88	3,500	874	70	3,500	900	27	3,500
604	1,419	3,500	599	829	3,500	623	625	3,500	757	447	3,500
3,831	1,357	4,500	3,486	1,052	4,500	3,545	1,357	4,100	3,911	1,141	4,100
3,638	1,427	4,000	3,825	1,590	4,000	4,107	2,174	4,000	4,596	2,280	4,000
									261	86	2,500
11,253	5,527	9,500	12,424	6,252	9,500	14,908	5,089	9,500	14,154	7,120	10,000
596	224	4,135	471	154	4,135	520	113	3,750	464	165	3,000
6,709	3,291	7,000	7,174	3,712	7,000	7,943	3,875	7,000	8,298	3,194	7,000
848	594	2,500	814	696	2,500	862	538	2,500	1,410	159	2,500
1,839	115	3,100	1,429	273	3,100	1,693	278	3,100	2,025	504	3,100
1,441	601	2,500	1,584	82	2,500	1,504	63	2,500	1,985	859	3,000
1,859	94	3,000	1,982	826	3,000	2,201	823	3,000	2,190	177	3,000
									2,571	11,268	8,500
									864	87	2,500
3,270	1,088	5,000	5,148	1,780	5,000	5,805	2,299	5,000	5,682	1,288	5,000
		2,575	470	226	2,575	1,041	1,523	2,600	1,709	802	3,000
		2,575	1,893	533	2,575	1,465	553	2,600	1,989	245	3,000
		2,575	427	272	2,575	521	228	2,600	901	894	3,000
		2,575	708	452	2,575	855	199	2,600	843	873	3,000
		2,575	593	308	2,575	617	334	2,600	720	1,081	3,000
		2,575	4,537	1,599	2,575	5,069	2,050	3,500	4,596	896	3,500
								5,000			3,000
									1,753	680	2,500
1,698	834	3,000	3,692	89	3,000	1,552	825	3,000	1,923	494	3,000
1,698	834	3,000	1,010	190	3,000	1,552	825	3,000	1,923	494	3,000
2,518	617	4,500	3,338	205	4,500	3,280	820	4,500	3,204	204	4,000

TABLE No. 6—CONTINUED.

Gross and net earnings by divisions of systems for the years 1902 and 1903, inclusive.

NOTE.—"L" before net earnings means net loss.

NAME OF ROAD.	1902.			1903.		
	Gross earnings.	Net earnings.	Assessment	Gross earnings.	Net earnings.	Assessment
<i>Burlington, Cedar R. & Northern Ry.—</i>						
Main Line	\$3,228	\$ 8,736	\$7,000	\$3,439	\$ 4,051	\$ 7,500
Waverly Branch	1,280	629	4,000	1,284	535	4,000
Milwaukee Division	3,372	979	4,000	2,381	382	4,000
Muscatine Division	3,009	1,231	4,500	1,990	245	4,500
Pacific Division	9,238	3,400	5,000	8,324	4,229	5,000
Iowa City & Western	1,742	124	2,800	1,379	267	2,800
Cedar Rapids, Iowa F. & N. W.	3,853	1,021	4,000	4,253	1,453	4,500
Cedar Rapids and Clinton	4,788	2,311	4,500	2,031	13	4,500
Chicago, Decorah & Minnesota	1,239	811	2,500	1,169	1,174	2,500
Davenport, Iowa & Dakota	3,022	1,229	3,500	1,329	70	3,500
Garner Division	860	365	2,700	687	97	2,700
Germania Division	1,629	934	3,500	1,121	121	3,550
<i>Chicago, Burlington & Quincy Ry.—</i>						
Main Line	17,932	5,777	12,250	18,550	7,385	13,500
Fort Madison Branch	2,955	1,518	2,500	947	310	2,500
Albia, K. & D. M. & D. M. & K.	2,133	602	3,500	2,490	671	4,000
Chariton, Des Moines & Southern	1,083	101	3,500	1,207	61	3,500
Chariton Branch	2,690	967	4,000	1,951	157	4,000
Leon, Mt. Airy & Southwestern	2,605	14	4,000	1,919	107	4,000
Creston Branch	2,343	785	4,500	2,585	637	4,500
Creston & Northern	1,210	205	3,500	1,217	67	3,500
Western Iowa	1,212	01	3,000	1,224	91	3,000
Brownsville & Nodaway Valley	2,370	790	4,000	2,613	629	4,500
Clarinda, College Springs & S.	2,408	817	4,000	2,538	686	4,500
Nebraska City Branch	4,956	1,429	4,250	4,610	996	4,750
Red Oak & Atlantic	1,141	259	3,500	1,230	49	3,500
Nebraska City, Sidney & N. E.	1,200	200	3,000	1,290	60	3,000
Hastings & Avoca	1,259	169	3,000	1,232	87	3,000
Northern Division	14,783	10,232	20,000	16,071	137,172	20,000
Keokuk & St. Paul	9,087	8,364	7,500	11,045	6,750	9,000
Keokuk & Shenandoah	1,647	437	3,000	1,540	728	3,000
Burlington & Western	1,886	273	2,500	2,138	588	3,500
Burlington & Northwestern	2,819	1,069	3,500	2,119	17	3,500
Keokuk & Western Division	4,841	2,267	4,750	3,623	1,014	4,750
Des Moines & Kansas City Division	2,141	455	2,500	2,798	1,040	3,500
Chicago, Burlington & Kansas City	1,850	366	3,500	2,136	154	3,000
Kansas City, St. Joe & Council Bl.	7,645	3,112	6,500	8,273	3,872	7,000
Tarkio Valley Branch	2,649	703	4,500	3,049	1,466	4,500
St. Louis, Keokuk & Northwestern	691	59	3,300	837	64	3,300
<i>Chicago Great Western Railway—</i>						
Main Line	12,400	2,261	7,000	10,948	983	7,750
Southwestern Branch	6,080	1,108	5,200	5,368	457	5,400
Cedar Falls Branch	1,003	199	3,500	965	82	3,500
Waverly Branch	1,342	245	3,500	1,188	101	3,500
Lyle Branch	969	171	3,500	824	70	3,500
Winona Branch	1,451	397	2,500	1,320	21	2,500
Mason City & Ft. Dodge	2,913	1,559	3,100			3,100
M. C. & Ft. Dodge—Manly Extension			2,500	2,354	876	3,100
Hampton Branch			2,500			2,500
<i>Chicago, Milwaukee & St. Paul Ry.—</i>						
Chicago & Council Bluffs Division	11,473	2,674	8,500	12,170	4,489	10,000
Green Island Branch			2,500			2,500
Kansas City Division	7,702	1,274	5,000	7,667	2,226	5,750
Sioux City Division	5,053	1,800	3,500	5,650	2,153	4,500
Dubuque Division	7,073	8,149	5,000	7,438	2,666	6,000
Cascade Branch	508	327	2,000	594	258	2,500
Volga Branch	503	264	3,000	483	728	3,100
Waukon Branch	643	845	2,000	850	755	2,500
Davenport & Northwestern	2,513	319	3,800	2,840	321	3,300
Dubuque & Southwestern	2,045	23	3,500	2,179	239	3,500
Maquoketa Branch	1,351	618	3,000	1,104	671	3,000
Clinton Branch	3,172	3,170	3,500	2,817	3,865	3,500

TABLE No. 6—CONTINUED.

NAME OF ROAD.	1902			1903.		
	Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.
Iowa & Minnesota Division	\$4,716	\$ 1,062	\$5,000	\$4,817	\$ 1,102	\$ 5,000
Decorah Branch	1,618	284	3,000	1,457	2,459	3,000
Austin Branch	5,864	3,445	3,000	5,068	3,072	4,000
Iowa & Dakota Division	8,479	1,598	7,000	8,528	5,216	7,800
Elkader Branch	659	765	3,000	579	1,388	3,000
Spirit Lake Branch	1,661	610	3,000	1,630	889	3,000
Eden Branch	275	671	3, 00	276	390	3,000
Stout City & Dakota Divisio	4,504	1,474	3,500	5,593	2,873	4,500
Des Moines Division—Main Line	3,075	60	3,000	3,063	78	3,000
Des Moines Div.—Storm Lake Branch	1,183	209	3,000	892	265	3,100
Des Moines Division—Boone Line	2,188	277	3,000	2,065	201	3,000
<i>Chicago & North-Western Railway—</i>						
Main Line	22,020	3,523	13,500	21,797	3,337	14,500
Iowa—Midland Branch	1,116	2,203	3,000	1,089	1,221	3,000
Stanwood & Tipton Branch	1,156	3,203	3,000	1,181	3,182	3,000
Ottumwa, Cedar Falls & St. Paul	1,773	3,089	3,000	2,472	2,357	3,500
Des Moines & Minneapolis Branch	7,176	405	8,000	7,701	145	7,500
Iowa, Southwestern Branch	1,041	1,123	3,500	1,205	955	3,500
Maple River Branch	2,796	170	4,500	3,184	518	5,000
Southern Iowa Railway	*	*	3,000	*	*	3,000
Iowa Railway, Coal & Mfg. Company	9,728	5,073	7,300	10,240	5,600	9,500
Fox Lake Branch	†	†	6,500	†	†	3,500
Stout City Branch	6,844	2,555	6,500	5,574	4,317	7,500
Boyer Valley Branch	†	†	3,200	†	†	3,700
Iowa, Minnesota & Northwestern	2,993	212	3,000	3,349	574	4,250
Soldier River Branch	†	†	3,000	†	†	3,500
Toledo & Northwestern	5,178	1,105	5,500	4,609	548	6,000
Chicago, Iowa & Dakota	1,697	467	2,500	1,417	914	3,000
Moingona Branch	\$	\$	3,500	\$	\$	6,100
<i>Chicago, Rock Island & Pacific Ry.—</i>						
Iowa Division	11,919	4,665	11,250	12,925	6,080	11,750
Southwestern Division	11,055	4,577	8,000	10,068	3,871	85,000
Oskaloosa Division	1,972	479	4,000	2,054	198	4,000
Wilton Branch	1,893	301	3,500	1,629	230	3,500
Wilton & Tipton Branch			500			500
Newton & Monroe Branch	796	167	3,500	861	307	3,500
Des Moines, Indianola & Winterset	2,331	916	4,000	2,417	460	4,000
Guthrie Center Branch	915	203	3,000	914	980	3,000
Audubon Branch	1,614	699	4,000	1,713	818	4,000
Griswold Branch	1,276	232	3,500	1,351	125	3,500
Harlan Branch	1,150	14	3,500	1,261	394	3,500
Carson Branch	1,154	235	3,500	1,241	90	3,500
Keokuk Branch	781	759	3,500	827	1,580	3,500
Keokuk & Des Moines Division	3,742	1,131	4,100	4,076	1,487	4,800
Des Moines & Ft. Dodge Division	5,061	2,460	4,600	4,799	2,025	4,600
Gowrie & Northwestern Division	1,187	69	3,000	1,396	215	3,000
<i>Chicago, St. Paul, Minn. & Omaha Ry.—</i>						
Main Line	15,555	3,269	13,800	16,421	7,881	12,900
Rock River Branch	477	203	3,500	474	179	3,500
<i>Dubuque & Sioux City Railway.—</i>						
Main Line	3,951	3,370	7,500	3,262	1,784	12,250
Onawa Branch	808	49	3,000	873	465	3,000
Sioux Falls Branch	2,205	413	3,500	1,937	138	3,700
Cedar Rapids Branch	1,255	148	3,000	1,746	378	3,000
Mona Branch	1,277	65	3,000	2,637	566	3,100
Omaha District	3,840	549	3,720	4,008	868	4,220
Stacyville Railroad	1,181	78	2,550	274	1,008	2,550

* With Ottumwa, Cedar Falls & St. Paul.

† With Toledo & Northwestern.

‡ With Maple River Branch.

§ With Main Line.

TABLE No. 6—Continued.

NAME OF ROAD.	1902.			1901.		
	Current worth In lbs.	Net worth In lbs.	Assessment.	Current worth In lbs.	Net worth In lbs.	Assessment.
<i>Iron & Steel Co. —</i>						
Main Line	82,000	82,000	82,000	82,000	82,000	82,000
Baltimore Branch	1,000	1,000	1,000	1,000	1,000	1,000
Baltimore Branch	1,000	1,000	1,000	1,000	1,000	1,000
Baltimore Branch	1,000	1,000	1,000	1,000	1,000	1,000
Baltimore Branch	1,000	1,000	1,000	1,000	1,000	1,000
Baltimore Branch	1,000	1,000	1,000	1,000	1,000	1,000
Baltimore Branch	1,000	1,000	1,000	1,000	1,000	1,000
Baltimore Branch	1,000	1,000	1,000	1,000	1,000	1,000
Baltimore Branch	1,000	1,000	1,000	1,000	1,000	1,000
Baltimore Branch	1,000	1,000	1,000	1,000	1,000	1,000
<i>Western Pa. —</i>						
Main Line	2,000	2,000	2,000	2,000	2,000	2,000
Pittsburgh & West Virginia Line	2,000	2,000	2,000	2,000	2,000	2,000
Pittsburgh & West Virginia Line	2,000	2,000	2,000	2,000	2,000	2,000

TABLE No. 7.

Statement of rates of taxes paid on gross and net earnings and on actual assessments for years 1890 to 1903, inclusive.

NOTE.—In these computations the earnings, taxes and assessments of the date of assessments are compared, *c. p.*: the taxes reported in 1901 were levied in 1890, and earnings reported in 1900 were made in 1890, and hence are compared with the 1890 assessment; likewise all other years.

YEAR OF REPORT.	BATES ON ALL RAILROADS IN IOWA.				CHICAGO, BURLINGTON & QUINCY RAILWAY.				CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.				CHICAGO & NORTHWESTERN RAILWAY.				CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.			
	On gross earnings.	On net earnings.	On assessments.	On assessments.	ON SYSTEM.		ON MAIN LINE.		ON SYSTEM.		ON MAIN LINE.		ON SYSTEM.		ON MAIN LINE.		ON SYSTEM.		ON C. & C. B. DIV.	
					Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.
1890	.036	.157	.011	.036	.081	.161	.027	.100	.029	.029	.029	.029	.029	.029	.029	.029	.029	.029	.029	.029
1891	.033	.165	.029	.033	.113	.133	.026	.073	.029	.029	.029	.029	.029	.029	.029	.029	.029	.029	.029	.029
1892	.03	.114	.029	.031	.109	.109	.023	.077	.027	.040	.02	.02	.029	.029	.029	.029	.029	.029	.029	.029
1893	.033	.104	.030	.031	.093	.093	.023	.060	.029	.039	.02	.02	.029	.029	.029	.029	.029	.029	.029	.029
1894	.032	.111	.031	.032	.129	.129	.026	.082	.033	.066	.027	.027	.029	.029	.029	.029	.029	.029	.029	.029
1895	.032	.109	.030	.030	.112	.112	.029	.070	.029	.035	.027	.027	.029	.029	.029	.029	.029	.029	.029	.029
1896	.038	.153	.031	.038	.142	.142	.028	.068	.028	.042	.029	.029	.029	.029	.029	.029	.029	.029	.029	.029
1897	.037	.110	.031	.038	.132	.132	.029	.079	.029	.040	.029	.029	.029	.029	.029	.029	.029	.029	.029	.029
1898	.035	.110	.031	.038	.123	.123	.029	.075	.029	.039	.029	.029	.029	.029	.029	.029	.029	.029	.029	.029
1899	.034	.105	.032	.038	.117	.117	.029	.070	.029	.039	.029	.029	.029	.029	.029	.029	.029	.029	.029	.029
1900	.031	.092	.032	.032	.121	.121	.023	.070	.023	.035	.029	.029	.023	.023	.023	.023	.023	.023	.023	.023
1901	.030	.097	.034	.032	.117	.117	.026	.063	.026	.034	.029	.029	.026	.026	.026	.026	.026	.026	.026	.026
1902	.030	.103	.034	.032	.119	.119	.023	.067	.023	.034	.029	.029	.023	.023	.023	.023	.023	.023	.023	.023
1903	.029	.098	.034	.032	.101	.101	.021	.060	.021	.032	.029	.029	.021	.021	.021	.021	.021	.021	.021	.021

*The reports omit taxes in these lines or include with some other divisions.

NOTE.—The first column under each system or main line gives the rate of per cent., the actual taxes paid is of the gross earnings for the year of the assessment of that tax. The second column makes the same comparison with the net earnings of the same year, and the third column gives the rate or number of mills paid on the actual assessment on the whole system, or line, as the case may be. The rate on gross and net earnings would be modified by an increase or decrease in the number of mills levied on the dollar of assessment, hence the necessity of showing this variation, which, in extreme cases, shows the levies to vary 20 to 40 per cent. In different parts of the state the same year.

TABLE No. 7—CONTINUED.

YEAR OF REPORT.	RATES ON ALL RAILROADS IN IOWA.			DUBUQUE & SIOUX CITY RAILWAY.			CHICAGO GREAT WESTERN RAILWAY.			BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.			IOWA CENTRAL RAILWAY.		
	On gross earnings.	On net earnings.	On assessed val.	ON SYSTEM.		ON MAIN LINE.	ON SYSTEM.		ON MAIN LINE.	ON SYSTEM.		ON MAIN LINE.	ON SYSTEM.		ON MAIN LINE.
				Gross.	Net.		Gross.	Net.		Gross.	Net.		Gross.	Net.	
1890	.036	.137	.031	.043	.081	.032	.038	.097	.025	.041	.146	.028	.048	.091	.024
1891	.033	.105	.029	.043	.081	.032	.027	.091	.025	.041	.088	.028	.033	.148	.024
1892	.033	.114	.029	.039	.083	.031	.029	.076	.025	.038	.105	.027	.031	.106	.024
1893	.033	.104	.030	.032	.081	.031	.025	.082	.024	.030	.080	.025	.030	.107	.024
1894	.032	.111	.031	.034	.081	.032	.027	.084	.022	.031	.088	.027	.030	.122	.024
1895	.032	.109	.030	.030	.070	.032	.030	.122	.024	.030	.100	.027	.027	.078	.027
1896	.034	.128	.031	.041	.083	.034	.035	.125	.031	.033	.105	.027	.035	.109	.031
1897	.037	.110	.031	.041	.083	.034	.035	.270	.033	.028	.078	.030	.039	.101	.031
1898	.035	.110	.031	.038	.081	.033	.031	.232	.033	.030	.064	.034	.035	.104	.031
1899	.031	.092	.032	.041	.083	.033	.031	.900	.034	.034	.107	.033	.035	.106	.031
1900	.031	.092	.032	.037	.082	.033	.029	.161	.033	.032	.092	.031	.032	.108	.033
1901	.030	.097	.034	.034	.084	.033	.026	.159	.034	.031	.104	.034	.029	.077	.034
1902	.030	.113	.034	.032	.084	.034	.025	.185	.035	.034	.111	.034	.031	.161	.031
1903	.024	.069	.034	.032	.070	.034	.029	.181	.043	.028	.078	.031	.038	.160	.035

* The reports omit taxes on these lines or include with some other divisions.

NOTE.—The first column under each system or main line gives the rate of per cent, the actual taxes paid is of the gross earnings for the year of the assessment of that tax. The second column makes the same comparison with the net earnings of the same year, and the third column gives the rate or number of mills paid on the actual assessment on the whole system, or line, as the case may be. The rate on gross and net earnings would be modified by an increase or decrease in the number of mills levied on the dollar of assessment, hence the necessity of showing this variation, which, in extreme cases, shows the levies to vary 20 to 40 per cent in different parts of the state the same year.

TABLE No. 8.

Abstract of reported earnings, operating expenses and taxes paid by inter-state railways doing business within the state of Iowa.

NAMES OF SYSTEMS.	MILEAGE.		TOTAL GROSS EARNINGS.		TOTAL OPERATING EXPENSES.		TAXES PAID.	
	En- tire system.	Within Iowa.	For entire system.	In state of Iowa.	For entire system.	In state of Iowa.	On system.	In Iowa.
Burlington, Cedar Rapids & Northern R'y.....	1897 1186	940	\$ 4,450,036	\$ 4,068,847	\$ 8,287,125	\$ 828,810	\$ 190,587	\$ 117,008
1898 1186	940	4,292,182	3,904,150	7,612,772	764,003	124,000	124,000	124,000
1899 1186	940	4,544,648	4,114,747	8,477,932	844,704	140,480	140,480	140,480
1900 1171	937	4,648,938	4,484,474	8,474,187	811,391	140,004	140,004	140,004
1901 1277	998	4,848,275	4,431,514	8,443,485	811,275	140,004	140,004	140,004
1902 1278	998	5,298,824	4,773,631	8,340,094	800,376	135,918	135,918	135,918
1903 1201	998	5,298,824	4,773,631	8,340,094	800,376	135,918	135,918	135,918
Chicago, Burlington & Quincy Railway.....	1897 2201	753	18,645,098	16,618,768	9,744,718	905,108	905,108	905,108
1898 2180	741	17,004,550	15,083,988	10,388,174	804,868	690,122	690,122	690,122
1899 2180	744	18,890,720	16,290,767	11,029,587	854,735	640,126	640,126	640,126
1900 2,600	744	21,112,833	18,473,467	12,598,587	881,901	677,168	677,168	677,168
1901 2686	758	22,730,811	19,812,869	13,998,884	901,868	744,584	744,584	744,584
1902 2592	775	24,008,877	20,011,507	14,612,723	939,700	784,931	784,931	784,931
1903 2592	1360	26,981,897	22,080,270	15,018,730	918,838	790,267	790,267	790,267
Chicago Great Western Railway.....	1897 841	482	\$ 8,642,187	\$ 8,084,398	\$ 9,041,410	\$ 1,705,804	\$ 1,705,804	\$ 1,705,804
1898 841	482	8,078,391	7,592,412	8,046,658	1,497,615	1,497,459	1,497,459	1,497,459
1899 883	482	8,598,847	8,088,580	8,260,719	1,018,518	1,018,000	1,018,000	1,018,000
1900 845	482	9,389,847	8,818,483	9,271,436	1,148,576	1,148,000	1,148,000	1,148,000
1901 845	482	7,421,020	6,922,764	7,118,912	847,441	847,441	847,441	847,441
1902 845	607	7,421,020	6,922,764	7,118,912	847,441	847,441	847,441	847,441
1903 845	611	8,282,871	7,567,917	7,824,144	824,847	824,847	824,847	824,847
Chicago, Milwaukee & St. Paul Railway.....	1897 6191	1546	\$ 32,178,745	\$ 29,188,911	\$ 18,378,068	\$ 4,670,332	\$ 1,148,818	\$ 238,473
1898 6191	1546	36,080,731	32,088,220	20,966,241	4,670,332	1,148,818	1,148,818	238,473
1899 6419	1775	40,660,683	36,331,220	23,840,940	5,584,500	1,171,288	1,171,288	241,715
1900 6870	1775	41,801,583	37,967,935	24,671,901	5,292,804	1,308,084	1,308,084	243,947
1901 6700	1788	44,382,038	40,867,038	26,964,035	5,698,481	1,508,865	1,508,865	245,851
1902 6700	1788	44,382,038	40,867,038	26,964,035	5,698,481	1,508,865	1,508,865	245,851
1903 6779	1788	46,404,842	42,180,846	29,064,955	7,101,940	1,590,465	1,590,465	248,587

* Not reported to this office. b Includes all Burlington lines east of Missouri river. c Exclusive of 132.791 miles Omaha extension—Unfinished.

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. 8—CONTINUED.

Abstract of reported earnings, operating expenses and taxes paid by inter-state railways doing business within the state of Iowa.

Year.	MILEAGE.		TOTAL GROSS EARNINGS.		TOTAL OPERATING EXPENSES.		TAXES PAID.	
	Entire system	Within Iowa.	For entire system.	In state of Iowa.	For entire system.	In state of Iowa.	On system.	In Iowa.
1897	*	75.	\$ 8,159,193	\$ 540,121	\$ 4,815,790	\$ 319,287	\$ 818,910	\$ 19,095
1898	.....	75.	8,652,788	649,490	5,405,041	387,815	828,259	19,942
1899	.....	75.	8,580,946	717,045	5,780,802	393,683	83,589	20,441
1900	.....	75.	10,458,814	890,061	6,123,949	451,478	834,098	21,858
1901	1,483.	75.	10,042,000	816,298	6,594,895	412,573	790,589	21,858
1902	1,483.	75.	11,098,976	938,839	7,152,867	447,876	790,589	21,858
1903	1,483.	75.	11,098,976	938,839	7,152,867	447,876	485,900	21,858
1904	5,981.	75.	32,177,155	7,753,822	20,024,502	5,324,341	1,192,422	281,547
1905	5,981.	75.	38,517,175	8,395,570	29,884,474	6,498,864	1,147,598	221,547
1906	5,977.	75.	37,498,761	8,751,670	28,847,402	6,857,896	1,219,598	222,540
1907	11,511.	75.	47,498,761	10,440,114	36,776,083	7,192,467	1,412,788	231,700
1908	14,418.	75.	47,945,087	10,440,114	36,776,083	7,192,467	1,412,788	231,700
1909	5,585.	75.	48,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1910	5,585.	75.	47,945,087	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1911	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1912	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1913	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1914	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1915	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1916	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1917	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1918	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1919	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1920	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1921	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1922	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1923	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1924	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1925	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1926	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1927	6,238.	75.	49,001,098	11,093,522	36,982,260	8,644,325	1,847,492	240,400
1928	6,238.	75.	49,001,098	11,093,522	36,982,26			

Iowa Central Railway	1897	508.	418.	1,725,404	1,309,741	1,147,413	865,115	68,211	45,820
	1898	508.	418.	1,738,588	1,350,618	1,189,887	1,083,145	64,124	46,025
	1899	508.	418.	2,017,941	1,500,131	1,488,867	1,083,828	68,170	46,788
	1900	510.	448.	2,288,629	1,728,434	1,582,466	1,126,073	68,170	50,222
	1901	510.	448.	2,381,629	1,728,434	1,582,466	1,126,073	68,170	50,222
	1902	510.	448.	2,411,418	1,818,262	1,582,466	1,126,073	68,170	50,222
	1903	510.	448.	2,411,418	1,818,262	1,582,466	1,126,073	68,170	50,222
Minneapolis & St. Louis Railway	1897	568	449	2,168,822	1,844,907	1,126,175	896,550	64,518	46,788
	1898	570.	449	2,168,822	1,844,907	1,126,175	896,550	64,518	46,788
	1899	570.	449	2,243,839	1,947,038	1,207,642	916,532	64,518	46,788
	1900	570.	449	2,243,839	1,947,038	1,207,642	916,532	64,518	46,788
	1901	570.	449	2,243,839	1,947,038	1,207,642	916,532	64,518	46,788
	1902	570.	449	2,243,839	1,947,038	1,207,642	916,532	64,518	46,788
	1903	570.	449	2,243,839	1,947,038	1,207,642	916,532	64,518	46,788
Chicago, Santa Fe & California	1897	517.	20.	2,530,079	100,658	1,968,588	444,574	104,798	25,009
	1898	517.	20.	2,530,079	100,658	1,968,588	444,574	104,798	25,009
	1899	516.	20.	2,826,645	117,209	2,007,626	419,822	119,835	29,871
	1900	516.	20.	2,826,645	117,209	2,007,626	419,822	119,835	29,871
	1901	515.	20.	2,826,645	117,209	2,007,626	419,822	119,835	29,871
	1902	4774.	20.	2,826,645	117,209	2,007,626	419,822	119,835	29,871
	1903	4774.	20.	2,826,645	117,209	2,007,626	419,822	119,835	29,871
Atchison, Topeka & Santa Fe	1897	4868.	20.	8,167,884	121,684	2,076,697	76,081	164,548	9,167
	1898	4868.	20.	8,167,884	121,684	2,076,697	76,081	164,548	9,167
	1899	4868.	20.	8,167,884	121,684	2,076,697	76,081	164,548	9,167
	1900	4868.	20.	8,167,884	121,684	2,076,697	76,081	164,548	9,167
	1901	4868.	20.	8,167,884	121,684	2,076,697	76,081	164,548	9,167
	1902	4868.	20.	8,167,884	121,684	2,076,697	76,081	164,548	9,167
	1903	4868.	20.	8,167,884	121,684	2,076,697	76,081	164,548	9,167
Union Pacific Railway	1897	2760	2.	10,754,532	275,008	19,075,787	1,067,070	1,293,874	5,188
	1898	2760	2.	10,754,532	275,008	19,075,787	1,067,070	1,293,874	5,188
	1899	2760	2.	10,754,532	275,008	19,075,787	1,067,070	1,293,874	5,188
	1900	2760	2.	10,754,532	275,008	19,075,787	1,067,070	1,293,874	5,188
	1901	2760	2.	10,754,532	275,008	19,075,787	1,067,070	1,293,874	5,188
	1902	2760	2.	10,754,532	275,008	19,075,787	1,067,070	1,293,874	5,188
	1903	2760	2.	10,754,532	275,008	19,075,787	1,067,070	1,293,874	5,188
Wabash Railway	1897	2956.	2.	27,546,464	251,110	15,481,066	201,645	809,774	14,188
	1898	2956.	2.	27,546,464	251,110	15,481,066	201,645	809,774	14,188
	1899	2956.	2.	27,546,464	251,110	15,481,066	201,645	809,774	14,188
	1900	2956.	2.	27,546,464	251,110	15,481,066	201,645	809,774	14,188
	1901	2956.	2.	27,546,464	251,110	15,481,066	201,645	809,774	14,188
	1902	2956.	2.	27,546,464	251,110	15,481,066	201,645	809,774	14,188
	1903	2956.	2.	27,546,464	251,110	15,481,066	201,645	809,774	14,188
St. Louis City & Northern	1897	2246.	100.	12,085,089	184,988	8,325,904	235,978	554,061	12,400
	1898	2246.	100.	12,085,089	184,988	8,325,904	235,978	554,061	12,400
	1899	2246.	100.	12,085,089	184,988	8,325,904	235,978	554,061	12,400
	1900	2246.	100.	12,085,089	184,988	8,325,904	235,978	554,061	12,400
	1901	2246.	100.	12,085,089	184,988	8,325,904	235,978	554,061	12,400
	1902	2246.	100.	12,085,089	184,988	8,325,904	235,978	554,061	12,400
	1903	2246.	100.	12,085,089	184,988	8,325,904	235,978	554,061	12,400
Willmar & Sioux Falls	1897	488.	77.	1,437,708	281,789	883,483	180,569	65,543	10,168
	1898	488.	77.	1,437,708	281,789	883,483	180,569	65,543	10,168
	1899	488.	77.	1,437,708	281,789	883,483	180,569	65,543	10,168
	1900	488.	77.	1,437,708	281,789	883,483	180,569	65,543	10,168
	1901	488.	77.	1,437,708	281,789	883,483	180,569	65,543	10,168
	1902	488.	77.	1,437,708	281,789	883,483	180,569	65,543	10,168
	1903	488.	77.	1,437,708	281,789	883,483	180,569	65,543	10,168

* Not reported to this office.
 a Includes Toledo & Northwestern and Chicago, Iowa & Dakota.
 d For the year ending June 30.
 f Represents 5,542.74 miles.

L A W S

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 1308. All other property, real or personal, is subject to taxation in the manner prescribed. . . .

SEC. 1352. Each assessor shall enter upon the discharge of the duties of his office immediately after the second Monday in January in each year, and shall, with the assistance of each person assessed, or who may be required by law to list property belonging to another, enter upon the assessment rolls furnished him for that purpose the several items of property required to be entered for assessment. He shall personally affix values to all property assessed by him.

SEC. 1312. Every inhabitant of this state, of full age and sound mind, shall list for the assessor all property subject to taxation in the state, of which he is the owner, or has the control or management, in the manner herein directed; . . . of a body corporate, company, society, or partnership, by its principal accountant officer, agent or partner. . . .

SEC. 1355. The assessor shall administer the oath or affirmation printed on the assessment rolls hereinafter prescribed to each person assessed, and require the person taking such oath to subscribe the same, and in case any one refuses to do so, he shall note the fact in the column of remarks opposite such person's name.

SEC. 1342. Lands, lots, and other real estate belonging to any railway company, not used exclusively in the operation of the several roads, and all railway bridges across the Mississippi and Missouri rivers, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. . . .

SEC. 1357. If any corporation or person refuse to furnish the verified statements in this chapter required, or to list his property, or to take or subscribe the oath in this chapter required the executive council, or assessor, as the case may be, shall proceed to list and assess such property according to the best information obtainable, and shall add to the taxable valuation one hundred per cent. thereof, which valuation and penalty shall be separately shown, and shall constitute the assessment; and if the valuation of such property shall be changed by any board of review, or on appeal therefrom, a like penalty shall be added to the valuation thus fixed.

SEC. 1344. No real estate used by railway corporations for road-beds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be the property of such companies for the purpose of taxation. . . .

SEC. 1354. The assessor shall list every person in his township, and assess all the property, personal and real, therein, except such as is heretofore exempted or otherwise assessed.

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1334. On the second Monday in July in each year, the executive council shall assess all the property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain

elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver or such other officer as the council may designate, shall, on or before the first day of April in each year, furnish it a verified statement, showing in detail, for the year ended December 31st next preceding:

1. The whole number of miles of railway owned, operated or leased by such corporation or company within and without the state;

2. The whole number of miles of railway owned, operated or leased within the state, including double tracks and side-tracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county;

3. A detailed statement showing the amount of real estate owned or used by said railway in the operation thereof in each county within the state, including the right of way, road-beds, bridges, culverts, depot grounds, station houses, yard, section and tool houses, round houses, machine and repair shops, water tanks, turntables, gravel beds and stone quarries, and for all other purposes, and the estimated value thereof, in such manner as may be required by the council;

4. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed;

5. The total number of ties per mile used on all its tracks within the state;

6. The weight of rails per yard in main line, double tracks and side-tracks;

7. The number of miles of telegraph lines owned and used within the state;

8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it, and the number of each class on its line within the state, each class to be valued separately;

9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;

10. The gross earnings of the entire road and the gross earnings in this state;

11. The operating expenses of the entire road and the operating expenses within this state;

12. The net earnings of the entire road and the net earnings within this state;

SEC. 1335. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks, except needed sidings for raising or lowering tracks above or below crossings at grade in cities or towns, for new equipment except replacements, for reducing any bonded or permanent debt, nor for any other item of operating expenses not fairly and reasonably chargeable as such in railway accounts. The council may demand, in writing, detailed, explanatory and amended statements of any of the items mentioned in the preceding section, or any other items deemed by it important, to be furnished it by such railway corporation within thirty days from such demand, in such form as it may designate, which shall be verified, as required for the original statement. The returns, both original and amended, shall show such other facts as the council, in writing, shall require.

SEC. 1336. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway within the state, except as otherwise provided, and shall include the right of way, road-bed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipments, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state.

SEC. 1337. On or before the first Monday in August of each year the council shall transmit to the county auditor of each county through and into which any railway may extend, a statement showing the length of the main track within the county and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property.

SEC. 1338. At the first meeting of the board of supervisors held after said statement is received by the county auditor, it shall cause the same to be entered on its minute book and make and enter therein an order stating the length of the main track and the assessed value of each railway lying in each city, town, township or lesser taxing district in its

county, through or into which said railway extends, as fixed by the council, which shall constitute the taxable value of said property for taxing purposes; and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of said order to the council or trustees of the city, town or township.

Sec. 1862. All such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purpose as the property of individuals within such counties, cities, towns, townships and lesser taxing districts.

SLEEPING AND DINING CARS.

Sec. 1840. In addition to the matters required to be contained in the statement made by the company for the purpose of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage.

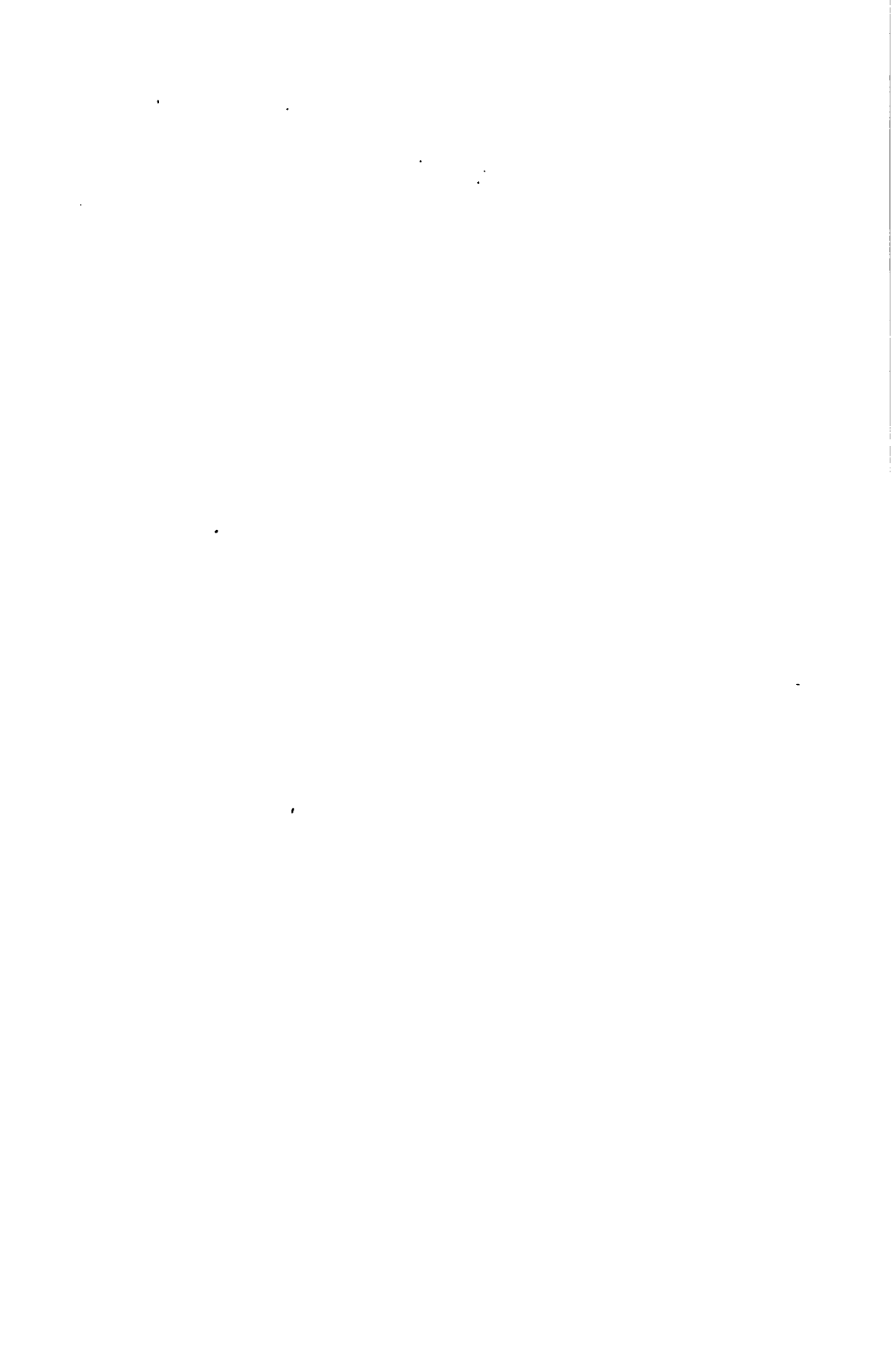
Sec. 1841. The council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof that the monthly average number of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state. Such valuation shall be in the same ratio as that of the property of individuals and shall be added to the assessed valuation of the corporation, fixed under the preceding sections.

CLASSIFICATION.

Sec. 2076. All railway corporations doing business in this state, their trustees, receivers, or lessees, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight herein prescribed. All railroads in the state shall be classified according to the gross amount of their several earnings within the state, per mile, for the preceding year, as follows: Class "A" shall include those whose gross annual earnings, per mile, shall be \$4,000, or more. Class "B" shall include those whose gross annual earnings, per mile, shall be \$3,000, or any sum in excess thereof less than \$4,000. Class "C" shall include those whose gross annual earnings, per mile, shall be less than \$3,000.

Sec. 2077. All railroad corporations, according to their classifications as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding 100 pounds in weight, as follows: Class "A," 8 cents; class "B," 8½ cents; class "C," 4 cents, and for children 12 years of age or under, one-half the rate above prescribed; a charge of 10 cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

Sec. 2078. Each railway corporation operating a railroad in the state shall annually, during the month of January, make and return to the governor, a statement, verified by its president and superintendent, showing the gross receipts on its entire road within the state for the preceding year, ending with the thirty-first day of December, and a detailed exhibit of the entire receipts for transporting freight and passengers and all other sources of income of the road. A failure to comply with this section shall subject the corporation to a penalty of \$100 per day for each and every day after the report is due until it is made, to be recovered in an action in the name of the state for the benefit of the school fund. If the executive council, upon examination, shall be satisfied of its correctness, it shall be the duty of the council to classify the different railroads as hereinbefore provided, and the governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying the class to which they are respectively assigned; and any change of rates by any railroad corporation, pursuant to any change of classification, shall take effect and be in force from and after the fourth day of July following such changes.



THIRTY-THIRD ANNUAL REPORT
OF THE
ASSESSED VALUATION
OF
RAILROAD PROPERTY

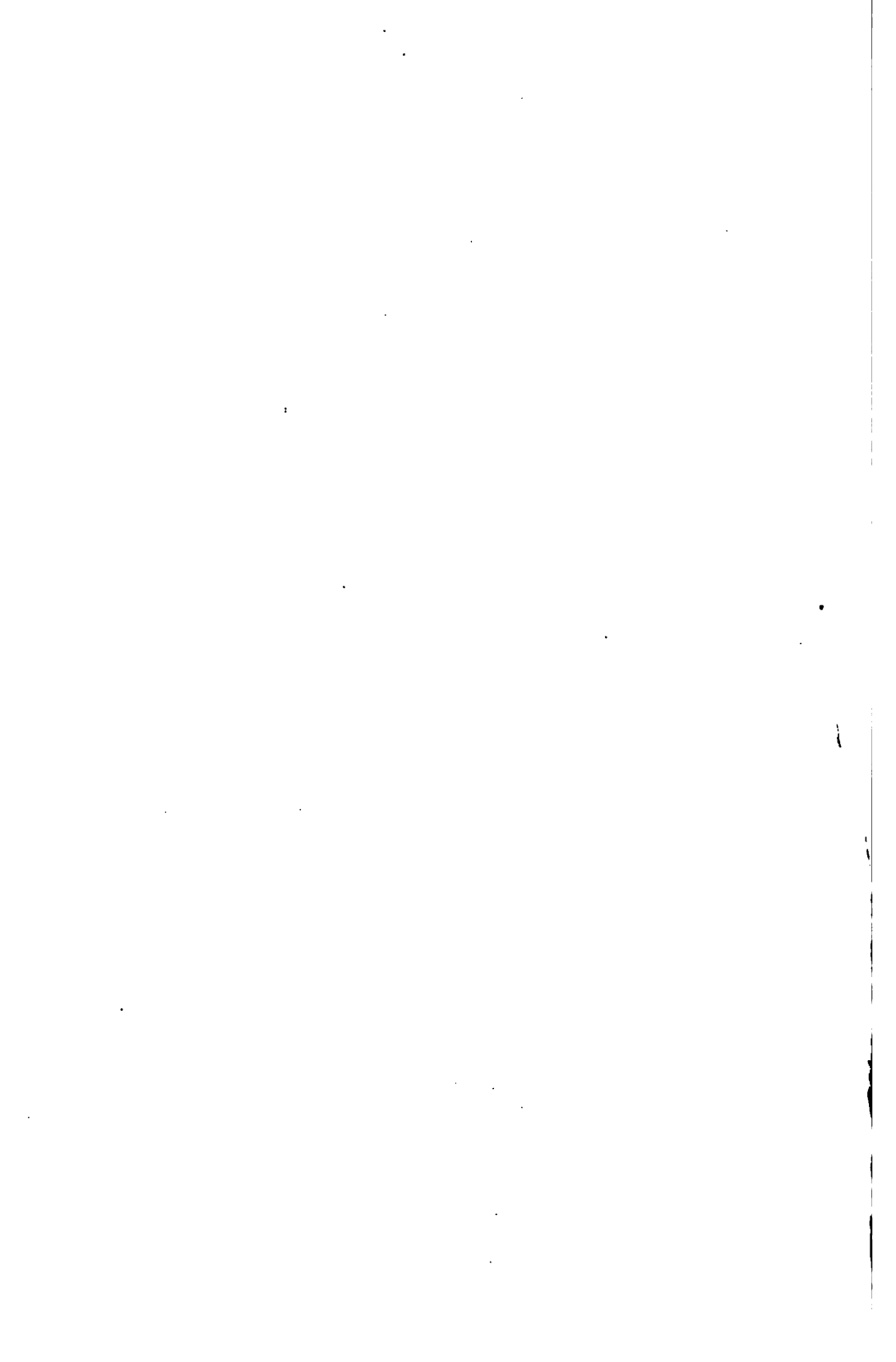
IN THE
STATE OF IOWA,
AS FIXED BY THE
Executive Council of the State, July 23, 1904.

COMPILED BY A. H. DAVISON,
SECRETARY OF THE EXECUTIVE COUNCIL,
AND
A. U. SWAN,
ASSISTANT SECRETARY.

PRINTED BY AUTHORITY OF CHAPTER FOUR, ACTS TWENTY-EIGHTH
GENERAL ASSEMBLY.

WITH A STATEMENT OF THE ASSESSMENT OF EXPRESS PROPERTY
IN THE STATE OF IOWA.

DES MOINES:
BERNARD MURPHY, STATE PRINTER
1904.



LIST

Of the principal officers of the railroads of the State, with post office addresses.

ALBIA & CENTERVILLE RAILWAY.

President—F. M. Drake, Centerville, Iowa.
Vice President and Treasurer—Russell Sage, New York, N. Y.
Secretary—J. J. Slocum, New York, N. Y.
General Solicitor—Geo. W. Seevers, Oskaloosa, Iowa.
General Manager—L. F. Day, Minneapolis, Minn.
General Superintendent—M. Sweeney, Minneapolis, Minn.
Chief Engineer—H. G. Kelly, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.

AMES & COLLEGE RAILWAY.

President—W. M. Greeley, Ames, Iowa.
Vice President—E. W. Stanton, Ames, Iowa.
Secretary—M. K. Smith, Ames, Iowa.
Treasurer—H. Westerman, Ames, Iowa.

ATCHISON, TOPEKA & SANTA FE RAILWAY.

President—E. P. Ripley, Chicago, Ill., 77 Jackson Boulevard.
First Vice President and General Solicitor—E. D. Kenna, Chicago, Ill.
Secretary and Treasurer—E. Wilder, Topeka, Kan.
General Manager—H. U. Mudge, Topeka, Kan.
General Superintendent—J. E. Hurley, Topeka, Kan.
Chief Engineer—Jas. Dun, Chicago, Ill., 77 Jackson Boulevard.
General Auditor—H. C. Whitehead, Chicago, Ill., 77 Jackson Boulevard.
Tax Commissioner—E. T. Cartledge, Topeka, Kan.
Superintendent of Iowa Division—R. J. Parker, Marceline, Mo.

CHICAGO, BURLINGTON & QUINCY RAILWAY COMPANY (LESSEES OF C., B. & Q. R. P.; D. M. & K. C.; B. & W. RY., AND B. & N. W. RY.)

President—George B. Harris, Chicago, Ill.
First Vice President—Darius Miller, Chicago, Ill.
Secretary—Henry E. Jarvis, Burlington, Iowa.
Treasurer—Thomas S. Howland, Chicago, Ill.
General Counsel—Joseph W. Blythe, Burlington, Iowa.
General Manager—Frederic A. Delano, Chicago, Ill.
General Superintendent—F. C. Rice, Chicago, Ill.
Chief Engineer—William L. Breckinridge, Chicago, Ill.
General Auditor—Charles I. Sturgis, Chicago, Ill.
Real Estate and Tax Agent—Alfred E. Patten, Chicago, Ill.
Superintendent—Harry C. Nutt, Burlington, Iowa.
Division Superintendents—W. G. Sharets, Ottumwa, Iowa; George W. Fabens, Ottumwa, Iowa; Oscar E. Stewart, Creston, Iowa.

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY.

President—W. W. Baldwin, Burlington, Iowa.
Vice President and Treasurer—T. S. Howland, Chicago, Ill.
Secretary—H. E. Jarvis, Burlington, Iowa.
General Solicitor—O. M. Spencer, St. Joseph, Mo.
General Manager—C. M. Levey, St. Louis, Mo.
General Superintendent—Henry Miller, St. Louis, Mo.
Chief Engineer—L. F. Goodale, St. Louis, Mo.
Auditor—B. L. Crosby, St. Joseph, Mo.
Tax Commissioner—Geo. N. Mills, St. Louis, Mo.
Superintendent of Iowa Division—J. P. Boyle, Centerville, Iowa.

CHICAGO, GREAT WESTERN RAILWAY.

President—A. B. Stickner, St. Paul, Minn.
Vice President—Ansel Oppenheim, St. Paul, Minn.
Secretary—R. C. Wight, St. Paul, Minn.
Treasurer—R. O. Barnard, St. Paul, Minn.
General Solicitor—H. G. Briggs, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—G. A. Goodell, St. Paul, Minn.
Acting Chief Engineer—A. Milner, St. Paul, Minn.
Auditor—C. O. S. Calman, St. Paul, Minn.
Tax Commissioner—M. C. Woodruff, St. Paul, Minn.
Superintendents of Iowa Divisions—C. E. Daffoe, St. Paul, Minn.; R. W. Edwards, Dubuque, Iowa; C. P. Stembel, Des Moines, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

Chairman of Board—Roswell Miller, New York, N. Y.
President—A. J. Earling, Chicago, Ill.
Third Vice President—J. H. Hiland, Chicago, Ill.
Secretary—E. W. Adams, Milwaukee, Wis.
Treasurer—F. G. Ranney, Chicago, Ill.
General Counsel—Geo. R. Peck, Chicago, Ill.
General Solicitor—Burton Hanson, Chicago, Ill.
General Manager—H. R. Williams, Chicago, Ill.
Assistant General Manager—W. J. Underwood, Chicago, Ill.
General Superintendent—D. L. Bush, Chicago, Ill.
Chief Engineer—D. J. Whittemore, Chicago, Ill.
General Auditor—W. N. D. Winne, Chicago, Ill.
Tax Commissioner—A. S. Dudley, Milwaukee, Wis.
Assistant Superintendents—H. B. Earling, Milwaukee, Wis.; E. D. Sewall, Minneapolis, Minn.
Superintendents of Iowa Divisions—J. H. Foster, Marion, Iowa; W. W. Collins, Mason City, Iowa; E. Laas, Ottumwa Junction, Iowa; L. B. Beardsley, Sioux City, Iowa; F. Horton, Des Moines, Iowa; J. W. Stapleton, Dubuque, Iowa; E. Clemons, Minneapolis, Minn.

CHICAGO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago, Ill.
Vice President and Secretary—Eugene E. Osborn, New York, N. Y.
Treasurer—Samuel O. Howe, New York, N. Y.
General Solicitor—Lloyd W. Bowers, Chicago, Ill.
General Manager—William A. Gardner, Chicago, Ill.
General Superintendent—Wm. D. Cantillon, Chicago, Ill.
Chief Engineer—Edward O. Carter, Chicago, Ill.
Auditor—Joseph B. Redfield, Chicago, Ill.
Tax Commissioner—Frank P. Crandon, Chicago, Ill.
Superintendent of Iowa Division—William H. Whalen, Boone, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

(Including B. C. R. & Northern Railway.)

Chairman of Board—D. G. Reid, New York, N. Y.

Chairman Executive Committee—L. F. Loree, New York, N. Y.

President—W. B. Leeds, New York, N. Y.

First Vice President—Charles H. Warren, New York, N. Y.

Secretary and Treasurer—George H. Crosby, Chicago, Ill.

General Counsel and Second Vice-President—Robt. Mather, New York, N. Y.

General Manager—H. I. Miller, Chicago, Ill.

General Superintendents—Hiram J. Slifer, Chicago, Ill.; H. S. Cable, Cedar Rapids, Iowa.

Chief Engineer—W. L. Darling, Chicago, Ill.

Auditor—C. W. McGuire, Chicago, Ill.

Real Estate and Tax Agent—James T. Maher, Chicago, Ill.

Superintendents of Iowa Divisions—J. B. Smalley, Des Moines, Iowa; W. H. Given, Des Moines, Iowa; W. S. Tinsman, Trenton, Mo.; G. A. Merrill, Estherville, Iowa; H. P. Greenough, Cedar Rapids, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

President—Marvin Hughitt, Chicago, Ill.

Vice President—Eugene E. Osborn, New York, N. Y.

Secretary—Edwin E. Woodman, Hudson, Wis.

Treasurer—Samuel O. Howe, New York, N. Y.

General Counsel—Thomas Wilson, St. Paul, Minn.

General Manager—Arthur W. Trenholm, St. Paul, Minn.

General Superintendent—Wallace C. Winter, St. Paul, Minn.

Chief Engineer—Charles W. Johnson, St. Paul, Minn.

Comptroller—Louis A. Robinson, St. Paul, Minn.

Tax Commissioner—Thomas A. Polleys, St. Paul, Minn.

Superintendent Iowa Division—Louis F. Slaker, St. James, Minn.

COLFAX NORTHERN RAILROAD.

President—T. N. Hooper, Jr., Des Moines, Iowa.

Vice President—Leland Windsor, Des Moines, Iowa.

Secretary, Treasurer and General Superintendent—Frank B. Hooper, Colfax, Iowa.

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—A. K. Hamilton, Milwaukee, Wis.

Vice President—John Q. Burnham, Milwaukee, Wis.

Secretary and General Manager—F. E. Willson, Webster City, Iowa.

Treasurer—L. A. McMurray, Webster City, Iowa.

Auditor—W. H. Whitford, Lehigh, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY COMPANY.

President—H. R. Williams, Chicago, Ill.

Secretary and Treasurer—P. L. Hinrichs, Davenport, Iowa.

General Manager—O. P. Grant, Davenport, Iowa.

Auditor and Assistant Treasurer—J. H. Ellis, Davenport, Iowa.

DES MOINES, IOWA FALLS & NORTHERN RAILWAY.

President—E. S. Ellsworth, Iowa Falls, Iowa.

Vice President—Wm. Welden, Iowa Falls, Iowa.

Secretary and General Solicitor—J. H. Funk, Iowa Falls, Iowa.

Treasurer—W. H. Woods, Iowa Falls, Iowa.

General Superintendent and Auditor—W. J. Sowder, Iowa Falls, Iowa.

DES MOINES UNION RAILWAY.

President—F. C. Hubbell, Des Moines, Iowa.
Vice President and Treasurer—H. D. Thompson, Des Moines, Iowa.
Secretary—F. M. Hubbell, Des Moines, Iowa.
General Superintendent—J. A. Wagner, Des Moines, Iowa.
Chief Engineer—A. L. Morgan, Des Moines, Iowa.
Auditor—E. G. Mitchell, Des Moines, Iowa.

DES MOINES WESTERN RAILWAY.

President—F. M. Hubbell, Des Moines, Iowa.
Vice President—E. S. Ellsworth, Iowa Falls, Iowa.
Secretary and Treasurer—H. D. Thompson, Des Moines, Iowa.
General Superintendent—C. H. Hueston, Des Moines, Iowa.
Auditor—H. E. Bates, Des Moines, Iowa.

DUBUQUE & SIOUX CITY RAILROAD.

President—Stuyvesant Fish, New York, N. Y.
Vice President—J. C. Welling, Chicago, Ill.
Second Vice President—E. C. Woodruff, Elizabeth, N. J.
Secretary and Assistant Treasurer—J. F. Merry, Dubuque, Iowa.
Assistant Secretary—C. H. Wenman, New York, N. Y.
Treasurer—E. T. H. Gibson, New York, N. Y.
General Counsel—J. M. Dickinson, Chicago, Ill.
General Manager—J. F. Wallace, Chicago, Ill.
Assistant Secretary in Chicago—W. G. Bruen, Chicago, Ill.
Chief Engineer—H. U. Wallace, Chicago, Ill.
Tax Commissioner—W. L. Tarbet, Chicago, Ill.
Superintendents of Iowa Divisions—B. Gilles, Dubuque, Iowa; C. B. Fletcher, Cherokee, Iowa. A. Philbrick, Fort Dodge, Iowa.

HUMESTON & SHEPANDOAH RAILWAY.

President—W. W. Baldwin, Burlington, Iowa.
Vice President—J. W. Blythe, Burlington, Iowa.
Secretary and Treasurer—H. E. Jarvis, Burlington, Iowa.
General Solicitor—O. M. Spencer, St. Joseph, Mo.
General Manager—C. M. Levey, St. Louis, Mo.
General Superintendent—Henry Miller, St. Louis, Mo.
Chief Engineer—L. F. Goodale, St. Louis, Mo.
Auditor—B. L. Crosby, St. Joseph, Mo.
Tax Commissioner—Geo. N. Mills, St. Louis, Mo.
Superintendent Iowa Division—J. P. Boyle, Centerville, Iowa.

IOWA CENTRAL RAILWAY.

President—Edwin Hawley, New York, N. Y.
Vice President and General Manager—L. F. Day, Minneapolis, Minn.
Secretary—A. C. Doan, New York, N. Y.
Treasurer—F. H. Davis, New York, N. Y.
General Solicitor—G. W. SeEVERS, Oskaloosa, Iowa.
General Superintendent—M. Sweeney, Minneapolis, Minn.
Chief Engineer—H. G. Kelley, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.

IOWA CENTRAL AND WESTERN RAILWAY.

President—Edwin Hawley, New York, N. Y.
Vice President and Treasurer—F. H. Davis, New York, N. Y.
Secretary and General Solicitor—Geo. W. SeEVERS, Oskaloosa, Iowa.
General Manager—L. F. Day, Minneapolis, Minn.
General Superintendent—M. Sweeney, Minneapolis, Minn.
Chief Engineer—H. G. Kelley, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD.

President—C. E. Perkins, Burlington, Iowa.
Vice President—G. B. Harris, Chicago, Ill.
Secretary—C. M. Carter, St. Joseph, Mo.
Treasurer—T. S. Howland, Chicago, Ill.
General Solicitor—O. M. Spencer, St. Joseph, Mo.
General Manager—C. M. Levey, St. Louis, Mo.
General Superintendent—Henry Miller, St. Louis, Mo.
Chief Engineer—L. F. Goodale, St. Louis, Mo.
Auditor—B. L. Crosby, St. Joseph, Mo.
Tax Commissioner—Geo. N. Mills, St. Louis, Mo.
Superintendent Iowa Division—A. T. Perkins, St. Joseph, Mo.

KEOKUK & WESTERN RAILROAD.

President and General Counsel—J. W. Blythe, Burlington, Iowa.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—T. S. Howland, Chicago, Ill.
General Solicitor—O. M. Spencer, St. Joseph, Mo.
General Manager—C. M. Levey, St. Louis, Mo.
General Superintendent—Henry Miller, St. Louis, Mo.
Chief Engineer—L. F. Goodale, St. Louis, Mo.
Auditor—B. L. Crosby, St. Joseph, Mo.
Tax Commissioner—Geo. N. Mills, St. Louis, Mo.
Superintendent Iowa Division—J. P. Boyle, Centerville, Iowa.

KEOKUK & ST. PAUL RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
Vice President—H. S. Rand, Burlington, Iowa.
Secretary and Treasurer—H. E. Jarvis, Burlington, Iowa.
General Solicitor—O. M. Spencer, St. Joseph, Mo.
General Manager—C. M. Levey, St. Louis, Mo.
General Superintendent—Henry Miller, St. Louis, Mo.
Chief Engineer—L. F. Goodale, St. Louis, Mo.
Auditor—B. L. Crosby, St. Joseph, Mo.
Tax Commissioner—Geo. N. Mills, St. Louis, Mo., 604 Pine St.
Superintendent Iowa Division—C. A. How, Hannibal, Mo.

MANCHESTER & ONEIDA RAILWAY.

President—A. Hollister, Manchester, Iowa.
Vice President—M. T. Le Roy, Manchester, Iowa.
Secretary—H. C. Haeberlee, Manchester, Iowa.
Treasurer—Chas. J. Seeds, Manchester, Iowa.
General Solicitor—F. B. Blair, Manchester, Iowa.
Traffic Manager—J. L. Kelsey, Manchester, Iowa.
Chief Engineer—D. H. Young, Manchester, Iowa.
Auditor—Jos. Hutchinson, Manchester, Iowa.

MASON CITY & FORT DODGE RAILROAD.

President—A. B. Stickney, St. Paul, Minn.
Vice President—Arthur S. Fairchild, New York, N. Y.
Secretary—Homer S. Pace, New York, N. Y.
Assistant Secretary—W. P. Barrett, Fort Dodge, Iowa.
Treasurer—O. E. Silkworth, New York, N. Y.
Assistant Treasurer and Auditor—O. O. Kalman, St. Paul, Minn.
General Solicitor—A. G. Briggs, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—G. A. Goodell, St. Paul, Minn.
Tax Commissioner—M. O. Woodruff, St. Paul, Minn.
Superintendent of Divisions—O. Cornelson, Ft. Dodge, Iowa.

MINNEAPOLIS & ST. LOUIS RAILWAY.

President—Edwin Hawley, New York, N. Y.
Vice President and General Manager—L. F. Day, Minneapolis, Minn.
Secretary and Assistant Treasurer—Jos. Gaskell, Minneapolis, Minn.
Treasurer—F. H. Davis, New York, N. Y.
General Solicitor—A. E. Clarke, Minneapolis, Minn.
General Superintendent—M. Sweeney, Minneapolis, Minn.
Chief Engineer—H. G. Kelley, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.

MUSCATINE NORTH AND SOUTH RAILROAD.

President—Walter M. Gorham, Philadelphia, Pa.
Vice President—H. F. Balch, Minneapolis, Minn.
Secretary and Treasurer—Henry Jayne, Muscatine, Iowa.
Receiver—Charles Howard, Muscatine, Iowa.
Auditor—George Reeder, Muscatine, Iowa.

NEWTON & NORTHWESTERN RAILROAD.

President—Hamilton Browne, Boone, Iowa.
Vice President—S. T. Meservey, Ft. Dodge, Iowa.
Secretary—Wm. A. Kelly, Fraser, Iowa.
Treasurer—J. Joseph Wright, Chicago, Ill.
General Solicitor—F. T. Browne, Boone, Iowa.
General Manager—J. L. Blake, Boone, Iowa.
Auditor—Wm. A. Kelly, Fraser, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY.

President—Stuyvesant Fish, New York, N. Y.
Vice President—J. T. Harahan, Chicago, Ill.
Secretary and Treasurer—J. H. Daniels, Omaha, Neb.
General Solicitor—William Baird, Omaha, Neb.
General Manager—John R. Webster, Omaha, Neb.
General Superintendent—F. S. James, Fort Dodge, Iowa.
Chief Engineer—J. A. L. Waddell, Kansas City, Mo.

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
Vice President and Treasurer—T. S. Howland, Chicago, Ill.
Assistant Secretary and Treasurer—C. M. Carter, St. Joseph, Mo.
General Solicitor—O. M. Spencer, St. Joseph, Mo.
General Manager—C. M. Levey, St. Louis, Mo.
General Superintendent—Henry Miller, St. Louis, Mo.
Chief Engineer—L. F. Goodale, St. Louis, Mo.
Auditor—B. L. Crosby, St. Joseph, Mo.
Tax Commissioner—Geo. N. Mills, St. Louis, Mo.
Superintendent Iowa Division—C. A. How, Hannibal, Mo.

TOLEDO & NORTHWESTERN RAILWAY.

President—Marvin Haghitt, Chicago, Ill.
Vice President and Secretary—Eugene E. Osborn, New York, N. Y.
Treasurer—Samuel O. Howe, New York, N. Y.
General Solicitor—Lloyd W. Bowers, Chicago, Ill.
General Manager—William A. Gardner, Chicago, Ill.
General Superintendent—William D. Cantillon, Chicago, Ill.
Chief Engineer—Edward C. Carter, Chicago, Ill.
Auditor—Joseph B. Redfield, Chicago, Ill.
Tax Commissioner—Frank P. Crandon, Chicago, Ill.
Superintendent of Northern Iowa Division—G. J. Quigley, Eagle Grove, Iowa.

UNION PACIFIC RAILROAD.

President—E. H. Harriman, New York, N. Y.
Vice President—Wm. D. Cornish, New York, N. Y.
Secretary—Alex. Millar, New York, N. Y.
Treasurer—Frederick V. S. Crosby, New York, N. Y.
General Solicitor—Wm. R. Kelly, Omaha, Neb.
General Manager—W. H. Bancroft, Omaha, Neb.
General Superintendent—J. M. Gruber, Omaha, Neb.
Chief Engineer—J. B. Berry, Omaha, Neb.
Auditor—Eras-tus Young, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.
Superintendent of Iowa Division—W. A. Denel, Omaha, Neb.

UNION TERMINAL RAILWAY COMPANY.

President—Sydney L. Wright, Philadelphia, Pa., 808 Chestnut street.
Vice President—John Cadwalader, Philadelphia, Pa., 808 Chestnut street.
Secretary—Walter T. Bilyew, Philadelphia, Pa., 808 Chestnut street.
Treasurer—Adam A. Stull, Philadelphia, Pa., 308 Chestnut street.
General Solicitor—Charles Henry Jones, Philadelphia, Pa., 808 Chestnut street.
General Manager—Benage S. Josselyn, Sioux City, Iowa.

WABASH RAILWAY. (DES MOINES & ST. LOUIS AND OMAHA & ST. LOUIS R. R.)

President—J. Ramsey, Jr., St. Louis, Mo.
Vice Presidents—O. D. Ashley, Edgar T. Wells, New York, N. Y.; M. Knight, Wells H. Blodgett, St. Louis, Mo.; A. C. Bird, Chicago, Ill.
Secretary—J. C. Otteson, New York, N. Y.
Treasurer—F. L. O. Leary, St. Louis, Mo.
General Solicitor—Wells H. Blodgett, St. Louis, Mo.
General Superintendent—H. L. Magee, St. Louis, Mo.
Chief Engineer—W. S. Newhall, St. Louis, Mo.
Auditor—D. B. Howard, St. Louis, Mo.
Superintendents of Iowa Divisions—J. S. Goodrich, Moberly, Mo.; R. Doyle, Moberly, Mo.

WILLMAR & SIOUX FALLS RAILWAY.

President—L. W. Hill, St. Paul, Minn.
Vice President—Robert A. Farrington, St. Paul, Minn.
Secretary and Treasurer—E. Sawye, St. Paul, Minn.
General Solicitor—R. A. Wilkinson, St. Paul, Minn.
General Manager—F. E. Ward, St. Paul, Minn.
General Superintendent—George T. Slade, St. Paul, Minn.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
Comptroller—J. G. Drew, St. Paul, Minn.
Tax Commissioner—Charles Hayden, St. Paul, Minn.
Superintendent of Iowa Divisions—L. W. Bowen, Willmar, Minn.

WISCONSIN, MINNESOTA & PACIFIC RAILROAD COMPANY (WINONA & WESTERN RY. CO.)

President—F. B. Kellogg, St. Paul, Minn.
Vice President—A. B. Stickney, St. Paul, Minn.
Secretary—G. F. Philleo, St. Paul, Minn.
Treasurer—R. O. Barnard, St. Paul, Minn.
General Manager—S. O. Stickney, St. Paul, Minn.
Auditor—C. O. Kalman, St. Paul, Minn.
Tax Commissioner—M. C. Woodruff, St. Paul, Minn.

INTERURBAN RAILWAY OFFICERS.

BOONE SUBURBAN RAILWAY COMPANY.

President and Secretary—John Reynolds, Boone, Iowa.
Treasurer—City Bank, Boone, Iowa.
General Superintendent—F. H. Richardson, Boone, Iowa.
Auditor—Will Ireland, Boone, Iowa.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

President—P. E. Hall, Cedar Rapids, Iowa.
Vice President and Treasurer—John S. Ely, Cedar Rapids, Iowa.
Secretary—Henry V. Ferguson, Cedar Rapids, Iowa.
Superintendent—F. L. Diserens, Cedar Rapids, Iowa.

INTERURBAN RAILWAY COMPANY.

President and General Manager—H. H. Polk, Des Moines, Iowa.
Vice President—A. W. Harris, Chicago, Ill.
Secretary—W. J. Haskitt, Des Moines, Iowa.
Treasurer—G. B. Hippee, Des Moines, Iowa.
General Solicitor—N. T. Guernsey, Des Moines, Iowa.
Chief Engineer—Frank S. Cummins, Des Moines, Iowa.
Auditor—Chas. L. Wight, Des Moines, Iowa.

MASON CITY & CLEAR LAKE TRACTION COMPANY.

President, Treasurer and General Manager—W. E. Brice, Mason City, Iowa.
Vice President, Secretary and Auditor—F. J. Hanlon, Mason City, Iowa.
General Solicitor—Cliggitt, Rule & Keeler, Mason City, Iowa.

TAMA & TOLEDO ELECTRIC RAILWAY & LIGHT COMPANY.

President and General Manager—W. O. Walters, Toledo, Iowa.
Vice President and General Solicitor—C. E. Walters, Toledo, Iowa.
Secretary and Treasurer—H. A. Shanklin, Toledo, Iowa.

WATERLOO & CEDAR FALLS RAPID TRANSIT COMPANY.

General Auditor—E. A. Boggs, Waterloo, Iowa.

WESTERN IOWA INTERURBAN RAILROAD COMPANY.

President—John A. Nash, Audubon, Iowa.
Vice President—Almer Stern, Logan, Iowa.
Secretary—C. R. Benedict, Shelby, Iowa.
Treasurer—Osie Brenton, Adel, Iowa.
General Manager—H. H. Polk, Des Moines, Iowa.

TABLE No. 1.

Length of Railroads January 1, 1904, and the Assessed Value Thereof.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Albia & Centerville Railway</i> .....	.....	.....	24.44	.....	\$ 73,320
	Monroe	11.00			
	Appanoose	13.44	24.44	\$ 3,000	73,320
<i>Ames & College Railway</i>	Story	1.98	1.98	2,500	4,950
<i>Atchison, Topeka & Santa Fe Railway</i> ..	Lee	19.76	19.76	12,500	247,000
<i>Chicago, Burlington & Quincy Ry. Main Line</i> .....	.....	.....	1,389.6013	.....	8,398,631
	Adams	25.982			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.364			
	Jefferson	24.684			
	Lucas	24.658			
	Millis	29.240			
	Monroe	27.915			
	Montgomery	26.634			
	Union	24.779			
	Wapello	26.723	275.92	14,000	3,862,880
<i>Fort Madison Branch</i>	Henry	2.670			
	Jefferson	13.000			
	Lee	25.640			
	Van Buren	14.720	56.08	2,500	140,075
<i>Charlton Branch</i>	Decatur	15.907			
	Lucas	13.741			
	Wayne	6.893	36.541	4,000	146,164
<i>Creston Branch</i>	Adams	8.990			
	Taylor	28.008			
	Union	10.742	42.680	4,500	192,060
<i>Nebraska City Branch</i>	Fremont	19.741			
	Montgomery	7.668			
	Page	11.800	39.209	6,250	245,056
<i>Albia, K. & D. M. and D. M. & K.</i> ..	Marion	39.204			
	Monroe	10.772			
	Folk	10.135			
	Warren	7.696	67.807	4,000	271,228
<i>Charlton, Des Moines & S.</i>	Lucas	11.561			
	Warren	21.499	33.000	3,500	115,500
<i>Leon, Mount Ayr & S. W.</i>	Decatur	25.639			
	Ringgold	28.642	54.281	4,000	217,124
<i>Creston & Northern</i>	Adair	19.552			
	Union	8.152	27.704	3,500	96,964

12 ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Asses- ed value per mile.	Aggregate assessed value.
Western Iowa R. R.	Adair.....	10.270			
	Cass.....	10.085	20.355	\$ 3,000	\$ 61,065
Red Oak & Atlantic.....	Cass.....	8.557			
	Montgomery ..	12.439			
	Pot'wattamie..	1.996	17.992	3,500	62,972
Nebraska City. S. & N. E.	Fremont	12.183			
	Mills	8.918	21.067	3,000	63,171
Hastings & Avoca	Mills.....	10.483			
	Pot'wattamie..	5.214	15.727	3,000	47,181
Northern Division.....	Dubuque.....	0.532	.532	20,000	10,640
Kansas City, St. Joe & C. B.	Fremont	29.783			
	Mills	17.963			
	Pottwattamie..	8.280	56.026	7,600	423,797
Tarkio Valley Ry....	Page.....	2.1743	2.1743	4,500	9,784
Brownsville & Nodaway Valley...	Montgomery ..	2.418			
	Page.....	2..810	25.228	4,500	113,536
Clarinda, C. S. & S. W.	Page.....	17.768	17.768	4,500	79,956
Keokuk & St. Paul	Des Moines... ..	8.980			
	Lee	33.296	42.276	9,000	380,484
St. Louis, Keokuk & N. W.....	Henry.....	14.25			
	Lee.....	36.75	51.000	3,300	163,300
Humeston & Shenandoah.....	Decatur.....	14.35			
	Page.....	27.13			
	Ringgold.....	27.268			
	Taylor.....	27.00	95.748	3,000	287,214
Keokuk & Western.....	Appanoose....	29.20			
	Decatur.....	14.18			
	Wayne.....	24.80	78.18	4,750	347,605
Chicago, Burlington & K. C.	Appanoose....	17.97			
	Davis.....	15.45			
	Lee.....	16.89			
	Van Buren....	27.38	77.64	3,600	279,504
Burlington & Western	Henry.....	10.679			
	Jefferson	17.784			
	Keokuk.....	13.443			
	Mahaska	26.746			
	Marion.....	.803			
	Washington ..	13.875	83.33	3,500	291,655
Burlington & Northwestern.....	Des Moines... ..	12.926			
	Henry	9.520			
	Louisa	3.148			
	Washington ..	13.014	83.673	3,500	133,373
Des Moines & Kansas City	Clarke	20.536			
	Decatur.....	50.036			
	Madison	12.579			
	Polk	7.428			
	Warren.....	27.357	97.798	3,500	342,298

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chicago Great Western Railway.....</i>			751.907		\$ 8 581,429
Main Line	Bremer.	6.014			
	Buchanan.	11.413			
	Chickasaw.	25.509			
	Delaware.	25.828			
	Dubuque.	31.210			
	Fayette.	19.825			
	Howard.	13.080			
	Mitchell.	9.908	142.530	\$ 7,750	1,104,607
Southwestern Branch.	Black Hawk.	30.425			
	Buchanan.	2.897			
	Fayette.	6.991			
	Grundy.	7.970			
	Jasper.	19.082			
	Madison.	19.479			
	Marshall.	31.823			
	Polk.	29.068			
	Ringgold.	23.934			
	Tama.	12.658			
	Taylor.	5.792			
	Union.	22.574			
	Warren.	15.774	228.443	5,400	1,233,592
Cedar Falls Branch	Black Hawk.	7.480	7.480	3,000	22,440
Hampton Branch—Hampton to Waverly	Bremer.	4.699			
	Butler.	27.742			
	Franklin.	9.530	42.021	3,250	136,568
Hampton Branch—Waverly to Oelwein.	Bremer.	20.70			
	Fayette.	8.544	29.244	3,500	102,854
Manly-Hayfield (Lyle) Branch....	Mitchell.	5.305			
	Worth.	14.486	19.791	3,100	61,152
Wisconsin, Minn. & Pacific R. R.	Howard.	1.51			
	Mitchell.	21.01	22.520	2,500	56,300
M. C. & Ft. D.—Manly to Clarion	Cerro Gordo.	31.516			
	Franklin.	5.30			
	Worth.	2.166			
	Wright.	15.763	49.975	3,100	154,922
M. C. & Ft. D.—Clarion to C. Bluffs	Calhoun.	18.568			
	Carroll.	35.227			
	Crawford.	1.872			
	Harrison.	1.981			
	Pottawattamie.	28.374			
	Shelby.	32.896			
	Webster.	27.853			
	Wright.	17.707	164.418	3,500	575,463
M. C. & Ft. D.—Hampton-Clarion Branch.	Franklin.	14.568			
	Wright.	12.262	26.825	3,250	87,181
M. C. & Ft. D.—Lehigh Branch..	Webster.	15.762	15.762	2,500	39,405
M. C. & Ft. D.—Coalville Branch.	Webster.	2.898	2.898	2,500	7,245

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chicago, Milwaukee & St. Paul Ry.</i>			1,864.47		\$10,706,129
Chicago and Council Bluffs Div...	Benton.....	24.08			
	Boone.....	7.88			
	Carroll.....	24.63			
	Clinton.....	86.06			
	Crawford.....	12.50			
	Dallas.....	24.72			
	Guthrie.....	19.54			
	Harrison.....	7.01			
	Jackson.....	18.02			
	Jones.....	25.64			
	Linn.....	24.04			
	Marshall.....	25.89			
	Pot'wattamie.....	23.55			
	Shelby.....	24.81			
	Story.....	24.79			
	Tama.....	26.82	849.18	\$10,000	3,491,800
Green Island Branch	Jackson.....	11.90	11.90	2,500	29,750
Kansas City Division	Appanoose.....	22.34			
	Benton.....	1.78			
	Iowa.....	82.68			
	Keokuk.....	30.76			
	Linn.....	17.54			
	Monroe.....	10.47			
	Wappello.....	27.81			
	Wayne.....	14.96	187.84	5,750	907,590
Sioux City Branch	Crawford.....	80.78			
	Monona.....	27.53			
	Woodbury.....	31.96	90.27	4,700	424,209
Dubuque Division.....	Allamakee.....	85.11			
	Clayton.....	86.22			
	Dubuque.....	82.81			
	Jackson.....	81.04	186.18	6,250	851,125
Cascade Branch.....	Dubuque.....	19.50			
	Jackson.....	16.12	85.62	2,500	89,050
Volga Branch	Clayton.....	42.01			
	Fayette.....	16.20	58.21	3,000	174,680
Waukon Branch	Allamakee.....	22.81	22.81	2,500	57,025
Davenport and Northwestern Div..	Cedar.....	8.96			
	Clayton.....	19.17			
	Clinton.....	12.28			
	Delaware.....	28.96			
	Fayette.....	37.02			
	Jones.....	27.67			
	Scott.....	23.64			
	Winnebiek.....	2.47	151.07	3,300	496,581
Dubuque & Southwestern Div	Delaware.....	7.95			
	Dubuque.....	7.79			
	Jones.....	19.78			
	Linn.....	8.11	48.63	3,500	152,705
Maquoketa Branch.....	Clinton.....	21.50			
	Jackson.....	2.89			
	Scott.....	7.80	32.19	3,000	96,570
Iowa & Minnesota Division.....	Howard.....	24.88			
	Winnebiek.....	16.96	41.84	5,000	206,700
Clinton Branch.....	Clinton.....	10.58	10.58	3,500	37,080

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Decorah Branch.....	Winnebago.....	9.54	9.54	\$ 8,000	\$ 28,620
Austin Branch	Cerro Gordo .. 8.98				
	Mitchell	7.75			
	Worth	11.27	27.95	4,000	111,800
Iowa & Dakota Division.	Allamakee..... 4.02				
	Cerro Gordo..... 24.22				
	Chickasaw..... 21.83				
	Clay..... 24.81				
	Clayton..... 22.68				
	Floyd..... 24.82				
	Hancock..... 24.15				
	Kossuth..... 24.35				
	Lyon..... 9.42				
	O'Brien..... 24.02				
	Palo Alto..... 24.84				
	Sioux..... 29.08				
	Winnebago..... 29.75	291.49		7,800	2,278,622
Elkader Branch	Clayton..... 19.20	19.20		8,000	57,600
Spirit Lake Branch	Clay..... 7.70				
	Dickinson..... 12.33	20.03		8,000	60,090
Eden Branch	Sioux..... 8.99	8.99		8,000	26,970
Sioux City & Dakota Division....	Lyon..... 8.04				
	Plymouth..... 15.00				
	Sioux..... 16.88				
	Woodbury..... 5.68	40.55		5,000	202,750
Des Moines Division—Main Line..	Buena Vista..... 14.92				
	Calhoun..... 29.39				
	Clay..... 12.48				
	Dallas..... 26.71				
	Greene..... 27.86				
	Guthrie..... 16.99				
	Pocahontas..... 11.01				
	Polk..... 9.60	155.46		8,200	497,472
Des Moines Division—Storm Lake Branch.....	Buena Vista..... 7.73				
	Calhoun..... 11.70				
	Sac..... 19.15	38.58		3,000	115,740
Des Moines Division—Boone Line.	Boone..... 15.84				
	Dallas..... 9.62				
	Polk..... 10.01	34.97		8,000	104,910
Muscatine Line.....	Jefferson..... 4.02				
	Keokuk..... 9.38				
	Louis..... 6.11				
	Muscatine..... 16.72				
	Scott..... .64				
	Wapello..... 13.87				
	Washington..... 26.20	76.94		3,500	269,290

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chicago & North-Western Railway..</i>			1,578.19		\$11,381,401
<i>Chicago & North-Western Railway</i>	Benton	24.84			
	Boone.....	24.80			
	Carroll.....	25.41			
	Cedar	24.98			
	Clinton.....	40.17			
	Crawford.....	31.60			
	Greene	24.19			
	Harrison.....	30.33			
	Linn	29.38			
	Marshall ..	25.99			
	Pottawattamie.	19.06			
	Story.....	24.23			
	Tama	25.34	350.32	\$14,600	5,114,872
Iowa Midland Branch.....	Clinton.....	33.40			
	Jackson.....	14.60			
	Jones.....	22.98	70.98	3,600	212,940
Stanwood & Tipton Branch.....	Cedar.....	8.50	8.50	3,000	25,500
Ottumwa, C. F. & St. P. Branch.	Benton.....	2.47			
	Keokuk.....	16.89			
	Mahaska.....	17.30			
	Poweshiek.....	27.21			
	Tama.....	.13	64.00	3,500	224,000
Moingona Branch.....	Boone.....	10.00	10.00	6,600	66,000
Southern Iowa Branch.....	Mahaska.....	19.14			
	Monroe.....	2.40	21.54	3,000	64,620
Maple River Branch.....	Carroll.....	9.34			
	Ida.....	38.16			
	Monona.....	24.85			
	Plymouth.....	7.96			
	Sac.....	54.02			
	Woodbury.....	45.21	179.04	5,000	895,200
Boyer Valley Branch.....	Crawford.....	17.94			
	Sac.....	6.83	24.77	3,700	91,649
Soldier River Branch.....	Crawford.....	23.44			
	Harrison.....	18.12			
	Monona.....	19.75	61.31	3,500	214,585
Fox Lake Branch.....	Emmet.....	18.78			
	Kossuth.....	11.75			
	Palo Alto.....	2.74	33.27	3,500	116,445
Iowa Railway Coal and Mfg. Co. ..	Boone.....	8.25	8.25	9,500	90,875
Des Moines & Minneapolis Branch	Hamilton.....	7.45			
	Polk.....	24.16			
	Story.....	25.73	57.34	7,500	430,050
Iowa Southwestern Branch.....	Andubon.....	11.99			
	Carroll.....	25.43			
	Crawford.....	1.83			
	Shelby.....	18.72	57.97	3,500	202,895
Iowa, Minn & N. W. Branch.....	Benton.....	.48			
	Black Hawk.....	6.27			
	Butler.....	31.11			
	Cerro Gordo.....	29.01			
	Floyd.....	.02			
	Grunder.....	18.47			
	Tama.....	30.31			
	Winnebago.....	11.43			
	Worth.....	13.78	140.48	4,350	612,610

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Sioux City & Pacific Branch.....	Harrison	32.40			
	Monona	25.75			
	Woodbury	22.33	80.47	\$ 8,000	\$ 648,760
Chicago, Iowa & Dakota Branch..	Hardin.....	26.40	26.40	3,500	92,400
Toledo & Northwestern Railway.	Buena Vista..	23.77			
	Calhoun	23.84			
	Clay	5.70			
	Grundy	12.79			
	Hamilton	45.68			
	Hardin	24.81			
	Humboldt	35.14			
	Kossuth	46.61			
	O'Brien	25.30			
	Pocahontas ..	24.18			
	Sac	8.67			
	Sioux	35.06			
	Tama	22.14			
	Weber	25.96			
	Wright.....	23.55	388.20	6,000	2,299,200
Chicago, Rock Island & Pacific Ry..			2,168.78		12,897,769
Iowa Division.....	Adair	8.52			
	Cass	27.04			
	Cedar	6.90			
	Dallas	17.54			
	Guthrie	19.80			
	Iowa	25.25			
	Jasper	34.38			
	Johnson	27.20			
	Madison	8.50			
	Muscatine	24.55			
	Polk	27.73			
	Pottawattamie.	45.05			
	Poweshiek	25.68			
	Shelby	6.42			
	Scott	13.76	318.12	11,750	3,737,910
Southwestern Division	Appanoose....	20.39			
	Davis	22.39			
	Jefferson	20.63			
	Louis	18.99			
	Muscatine	22.77			
	Scott	12.11			
	Wapello	7.73			
	Washington ..	25.64			
	Wayne	27.75	194.39	3,500	1,652,815
Oskaloosa Division.....	Keokuk	25.79			
	Mahaska	20.71			
	Marion	12.77			
	Washington ..	14.04	79.31	4,000	317,240
Wilton Branch	Muscatine	12.04	12.04	3,500	42,140
Wilton & Tipton Branch	Cedar	4.92			
	Muscatine	1.16	6.08	530	3,040
Newton & Monroe Branch	Jasper	17.02	17.02	3,500	59,570
Des Moines I. & W. Branch.....	Madison	12.14			
	Polk	8.71			
	Warren	26.23	47.08	4,000	188,320
Guthrie Center Branch.....	Guthrie.....	14.44	14.44	3,000	43,320

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Audubon Branch.....	Audubon.....	14.23			
	Cass.....	8.18	24.41	\$ 4,000	\$ 97,640
Griswold Branch.....	Cass.....	14.22	14.22	3,500	49,770
Carson Branch.....	Pottwattamie.....	17.73	17.73	3,500	62,055
Harlan Branch.....	Pottwattamie.....	1.15			
	Shelby.....	10.73	11.88	3,500	41,560
Keosauqua Branch.....	Van Buren.....	4.50	4.50	3,500	15,750
Keokuk & Des Moines Division....	Davis.....	.86			
	Jasper.....	17.52			
	Lee.....	27.13			
	Mahaska.....	21.34			
	Marion.....	14.06			
	Polk.....	17.14			
	Van Buren.....	33.05			
	Wapello.....	24.97	162.31	4,300	697,935
Des Moines & Fort Dodge Division	Boone.....	2.98			
	Dallas.....	26.98			
	Greene.....	23.06			
	Humboldt.....	6.34			
	Palo Alto.....	20.49			
	Pocahontas.....	16.74			
	Polk.....	9.24			
	Webster.....	32.51	138.34	4,650	647,431
Gowrie & Northwestern Division.	Buena Vista.....	4.00			
	Calhoun.....	16.39			
	Clay.....	25.97			
	O'Brien.....	18.22			
	Osceola.....	12.91			
	Pocahontas.....	29.40			
	Webster.....	7.41	102.80	3,000	327,900
Burlington, Cedar Rapids & North- ern—Main Line.....	Benton.....	23.01			
	Black Hawk.....	32.73			
	Bremer.....	4.19			
	Butler.....	21.06			
	Cedar.....	8.94			
	Cerro Gordo.....	10.61			
	Des Moines.....	21.18			
	Floyd.....	20.88			
	Johnson.....	16.05			
	Linn.....	21.67			
	Louis.....	23.16			
	Muscatine.....	18.91			
	Worth.....	6.80	223.68	7,500	1,715,100
Muscatine Division.....	Johnson.....	7.06			
	Muscatine.....	19.21			
	Washington.....	4.81	50.58	4,500	137,610
Milwaukee Division.....	Alamakee.....	1.61			
	Buchanan.....	25.78			
	Fayette.....	44.81			
	Linn.....	21.29			
	Winnebago.....	1.13	94.12	4,000	376,480
Pacific Division.....	Benton.....	14.75			
	Grundy.....	15.20			
	Tama.....	18.17	48.12	6,000	288,720

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road	Assessed value per mile.	Aggregate assessed value.
Iowa City & Western.....	Johnson	9.54			
	Keokuk	31.35			
	Mahaska	4.37			
	Poweshiek	6.71			
	Washington ..	21.01	72.99	\$ 2,800	\$ 204,372
Cedar Rapids, I. F. & N. W....	Dickinson.....	29.88			
	Emmet.....	16.20			
	Franklin	13.43			
	Grundy	11.04			
	Hancock	30.96			
	Hardin	17.39			
	Humboldt	24.99			
	Kossuth.....	10.25			
	Lyon	37.53			
	Osceola.....	26.29			
	Palo Alto	27.29			
	Winnebago.....	21.29			
	Wright.....	45.05	311.33	4,500	1,400,985
Cedar Rapids & Clinton.....	Cedar.....	23.36			
	Clinton.....	14.61			
	Johnson	12.96			
	Scott.....	25.50	81.93	4,500	368,685
Chicago, Decorah & Minnesota....	Fayette .....	.29			
	Winnebago ..	23.99	23.23	2,500	58,300
Davenport, Iowa & Dakota.....	Cedar	9.14			
	Muscatine	7.10			
	Scott	15.39	31.63	3,500	110,705
Germania Division.....	Emmet.....	20.02			
	Kossuth.....	25.98			
	Winnebago ..	4.92	50.97	3,550	180,538
Garner Division.....	Hancock	14.79			
	Kossuth.....	3.61	18.40	2,700	49,680
Waverly Short Line.....	Bremer	5.68	5.68	4,000	22,720
Chicago, St. Paul, Minneapolis & Omaha Railway Company			74.54		791,920
Main Line.....	O'Brien	6.61			
	Osceola	17.98			
	Plymouth.....	9.48			
	Sioux	22.09			
	Woodbury ..	.94	57.10	12,800	730,880
Rock River Branch	Lyon	17.44	17.44	3,500	61,040
Colfax & Northern Railway Co.	Jasper	6.00	6.00	4,000	24,000
Crooked Creek Railway & Coal Co...	Hamilton.....	5.812			
	Webster.....	11.800	17.612	3,000	52,836
Davenport, Rock Island & Northwestern Railway Company.....	Clinton.....	9.12			
	Scott	24.50	33.62	6,000	203,520
Des Moines, Iowa Falls & Northern Railway Company			70.00		192,500
	Hardin.....	23.89			
	Polk.....	17.50			
	Story	23.61	70.00	2,750	192,500
Des Moines Union Railway Co.	Polk.....	4.00	4.00	56,250	225,00

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Des Moines Western Railway</i>	Polk.....	4.00	4.00	\$ 5,000	\$ 20,000
<i>Dubuque & Sioux City Railway Co.</i>			712.28		4,062,539
Main Line—Dubuque to LeMars ..	Black Hawk .. 26.77 Buchanan .. 24.56 Buena Vista .. 25.40 Butler .. 24.91 Calhoun .. 14.57 Cherokee .. 29.80 Delaware .. 24.46 Dubuque .. 30.42 Franklin .. 1.10 Grundy .. .16 Hamilton .. 28.20 Hardin .. 23.75 Pocahontas .. 9.77 Plymouth .. 16.38 Webster .. 26.74 Woodbury .. .64		302.93	8,000	2,428,440
Main Line—LeMars to Sioux City	Plymouth .. 18.54 Woodbury .. 5.48		24.02	12,250	294,245
Omaha District	Calhoun .. 25.84 Crawford .. 33.17 Harrison .. 29.42 Pottawattmie .. 17.62 Sac .. 18.96 Webster .. 5.97		180.98	4,220	552,735
Cedar Rapids Branch	Delaware .. 14.07 Linn .. 27.61		41.68	3,000	125,040
Onawa Branch	Cherokee .. 14.66 Ida .. 2.22 Monona .. 14.32 Woodbury .. 25.94		59.14	3,000	177,420
Sioux Falls Branch.....	Cherokee .. 11.41 Lyon .. 24.26 O'Brien .. 27.37 Sioux .. 7.09		70.13	3,700	259,481
Mona Branch.....	Black Hawk .. 7.35 Bremer .. 19.44 Chickasaw .. 7.01 Floyd .. 19.27 Mitchell .. 22.40		75.47	3,100	233,957
Stacyville Railroad	Mitchell .. 7.98		7.98	2,550	20,221
<i>Iowa Central Railway Co.</i>			449.928		1,872,839
Main Line.....	Cerro Gordo .. 24.861 Franklin .. 27.281 Hardin .. 24.769 Jasper .. 3.591 Mahaska .. 25.253 Marshall .. 29.898 Monroe .. 13.570 Poweshiek .. 22.911 Worth .. 13.592		189.536	5,500	1,042,448
Belmond Branch.....	Franklin .. 15.700 Wright .. 6.500		22.20	3,000	66,600
Story City Branch.....	Marshall .. 15.010 Story .. 19.500		34.51	3,000	103,530

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Montezuma Branch.....	Poweshiek....	18.61	18.61	\$ 3,000	\$ 40,880
State Center Branch.....	Jasper.....	5.928			
	Marshall.....	20.712	26.64	3,000	79,920
Newton Branch.....	Jasper.....	23.288			
	Mahaska.....	6.897			
	Poweshiek....	.070	30.25	3,000	90,750
Eastern Division.....	Henry.....	19.148			
	Jefferson.....	1.792			
	Keokuk.....	26.556			
	Louisia.....	23.147			
	Mahaska.....	14.422			
	Washington..	11.724	96.589	3,700	357,379
Iowa Central & Western.....	Hancock.....	18.086			
	Kossuth.....	14.551			
	Wright.....	8.956	36.593	2,500	91,482
Jasper County Coal & Railway Co..	Jasper.....	2.50	2.50	2,000	5,000
Manchester & Oneida Ry. Co.....	Delaware.....	8.00	8.00	3,000	24,000
Minneapolis & St. Louis Ry. Co.....			211.57		832,515
Southern Division.....	Boone.....	24.68			
	Hancock.....	25.71			
	Humboldt.....	23.41			
	Kossuth.....	7.40			
	Webster.....	35.21			
	Winnebago.....	20.91			
	Worth.....	.33	138.06	4,100	566,005
Southwestern Division.....	Buena Vista..	20.12			
	Clay.....	26.55			
	Dickinson.....	7.92			
	Emmet.....	18.93	73.52	3,625	266,510
Muscatine North & South R. R.....			28.67		71,675
	Louisia.....	20.95			
	Muscatine.....	7.72	28.67	2,500	71,675
Newton N. Western R. R.....			102.461		225,922
Old Line.....	Boone.....	12.40			
	Greene.....	.90			
	Webster.....	7.70	21.00	3,000	63,000
New Line.....	Boone.....	20.020			
	Calhoun.....	13.880			
	Jasper.....	20.245			
	Polk.....	8.681			
	Story.....	13.452			
	Webster.....	5.738	81.461	2,000	162,922
Omaha Bridge & Terminal R'y Co..	Pott'wattamie	4.017	4.017	6,500	26,110
Sioux City Bridge Company.....	Woodbury...	1.00	1.00	5,000	5,000
Sioux City Stock Yards Line.....	Woodbury...	1.50	1.50	4,500	6,750
Tabor & Northwestern Railway Co..	Mills.....	8.79	8.79	3,500	30,765
Union Pacific Railway Co.....			3.78		182,840
Main Line.....	Pot'wattamie.	2.06	2.06	85,000	175,100
Union Avenue Line.....	Pot'wattamie.	1.72	1.72	4,500	7,740

TABLE No. 1—CONTINUED.

Names of Systems and Divisions.	Counties.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Union Terminal Railway Co.</i>	Woodbury....	1.28	1.28	\$78,125	\$ 100,000
<i>Wabash Railway Co.</i> .....	.....	.....	208.87	.....	877,210
Main Line.....	Appanoose....	7.261			
	Davis.....	26.246			
	Wapello.....	9.808	43.81	4,000	173,240
<i>Des Moines & St. Louis</i>	Appanoose....	17.88			
	Marion.....	89.00			
	Monroe.....	21.94			
	Polk.....	15.01	98.88	4,000	375,320
<i>Omaha & St. Louis</i>	Fremont.....	8.74			
	Mills.....	25.94			
	Page.....	19.88			
	Pottawattamie.	11.22	65.78	5,000	328,650
<i>Willmar & Sioux Falls Railway Co.</i> .....	.....	.....	76.70		383,500
	Lyon.....	18.48			
	Plymouth.....	25.37			
	Sioux.....	27.28			
	Woodbury.....	5.57	76.70	5,000	383,500
Total.....	.....	9,799.6368	.....	\$ 5,871	\$57,685,180

TABLE No. 2.

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessment.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company.	Miles on which sleeping cars are operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value of sleeping cars.
Atchison, Topeka & Santa Fe Railway.....	19.76	\$ 98.00	\$ 1,888
Burlington, Cedar Rapids & Northern Railway.....	508.88		12,944
Burlington to Mediapolis.....	15.80	81.00	474
Mediapolis to West Liberty.....	45.94	29.00	1,332
West Liberty to Cedar Rapids.....	86.59	70.00	2,561
Cedar Rapids to Vinton.....	28.95	52.00	1,244
Vinton to Manly Junction.....	103.14	42.00	4,332
Northwood to Iowa-Minnesota state line.....	8.752	59.00	221
Vinton to Iowa-Minnesota state line and Minnesota-Iowa state line to Iowa-South Dakota state line.....	278.00	10.00	2,780
Chicago Burlington & Quincy Railway Company.....	426.688		21,190
Illinois-Iowa state line to Burlington.....	.784	89.00	65
Burlington to Pacific Junction.....	271.842	76.00	20,660
Pacific Junction to Iowa-Nebraska state line.....	8.844	49.00	164
In city of Burlington and between Mediapolis and Des Moines.....	150.718	2.00	801
Chicago Great Western Railway.....	601.991		23,886
Illinois-Iowa state line to Oelwein.....	73.925	56.00	4,140
Oelwein to Iowa-Minnesota state line.....	63.905	79.00	5,448
Oelwein to Des Moines.....	180.480	52.00	6,782
Des Moines to Iowa-Missouri state line.....	95.820	66.00	6,291
Iowa-Minnesota state line to Council Bluffs.....	283.411	3.00	700
Chicago, Milwaukee & St. Paul Railway.....	676.81		16,005
Illinois-Iowa state line to Council Bluffs.....	848.88	45.00	15,677
Minnesota-Iowa state line to Iowa-Missouri state line.....	828.43	1.00	323
Chicago & North-Western Railway.....	1080.28		64,486
Illinois-Iowa state line to Cedar Rapids.....	88.41	184.00	15,847
Cedar Rapids to Belle Plaine.....	85.27	169.00	5,960
Belle Plaine to Tama.....	16.00	156.00	2,496
Tama to Ames.....	56.25	140.00	7,875
Ames to Missouri Valley.....	186.70	129.00	17,684
Missouri Valley to Council Bluffs.....	22.69	147.00	8,335
Tama to Jewell Junction.....	68.02	17.00	1,158
Jewell Junction to Onawa.....	142.48	6.00	855
Jewell Junction to Eagle Grove.....	29.00	80.00	870
Eagle Grove to Hawarden.....	145.46	10.00	1,455
Eagle Grove to Iowa-Minnesota state line.....	66.86	19.00	1,261
Belle Plaine to Iowa-Minnesota state line.....	140.88	13.00	1,831
Ames to Des Moines.....	85.78	86.00	1,288
Ames to Jewell Junction.....	21.56	20.00	431
California Junction to Onawa.....	81.40	80.00	942
Onawa to Sioux City.....	89.07	86.00	1,371
California Junction to Iowa-Nebraska state line.....	5.10	13.00	65
Missouri Valley to California Junction.....	6.00	44.00	264
Chicago, Rock Island & Pacific Railway.....	607.72		31,472
Illinois-Iowa state line to West Liberty.....	89.07	99.00	3,868
West Liberty to Des Moines.....	186.59	65.00	8,678
Des Moines to Council Bluffs.....	142.46	52.00	7,408
Illinois-Iowa state line to Columbus Junction.....	47.17	54.00	2,547
Columbus Junction to Washington.....	17.80	55.00	951
Washington to Iowa-Missouri state line.....	129.68	52.00	6,756
Washington to Evans.....	57.29	6.00	844
Des Moines to Angus.....	87.92	19.00	720

TABLE No. 2—CONTINUED.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company.	Miles on which sleeping cars are operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value of sleeping cars.
Chicago, St. Paul, Minneapolis & Omaha Railway.....	57.10		\$2,569
Minnesota-Iowa state line to Le Mars.....	58.10	\$45.00	\$2,627
In the city of Sioux City.....	94	45.00	42
Davenport, Rock Island & Northwestern Railway.....	86.43		540
Illinois-Iowa state line to Davenport.....	2.32	27.00	63
Davenport to Iowa-Illinois state line.....	34.11	14.00	477
Des Moines Union Railway.....	4.00		231
C. G. W.—Des Moines Union Station east.....	1.69	12.00	37
C. G. W.—Des Moines Union Station south.....	2.43	60.00	43
Wabash—Des Moines Union Station east.....	2.78	35.00	92
C. B. & Q—Des Moines Union Station east.....	2.33	2.00	4
Dubuque & Sioux City Railway.....	533.40		18,029
Illinois-Iowa state line to Waterloo.....	98.80	55.00	5,159
Waterloo to Mona Junction.....	5.40	44.00	220
Mona Junction to Fort Dodge.....	94.27	32.00	3,017
Fort Dodge to Tara Junction.....	6.00	57.00	342
Tara Junction to Le Mars.....	108.86	12.00	1,246
Le Mars to Sioux City.....	24.02	55.00	1,321
Tara Junction to Council Bluffs.....	130.08	45.00	5,854
Mona Junction to Iowa-Minnesota state line.....	75.47	11.00	830
Iowa Central Railway.....	188.96		3,669
Albia to Manly Junction.....	177.43	14.00	2,487
Manly Junction to Northwood.....	11.53	54.00	612
Kansas City, St. Joe & Council Bluffs Railroad.....	51.19		4,245
Iowa-Missouri state line to Pacific Junction.....	32.91	79.00	2,600
Pacific Junction to Council Bluffs.....	18.28	90.00	1,645
Minneapolis & St. Louis Railway.....	118.05		5,571
Minnesota-Iowa state line to Fort Dodge.....	89.84	54.00	4,847
Fort Dodge to Angus.....	48.67	19.00	924
Omaha Bridge & Terminal Company.....	4.017		168
Council Bluffs to Iowa-Nebraska state line.....	4.017	45.00	193
Omaha & St. Louis Railway.....	65.73		920
Missouri-Iowa state line to Council Bluffs.....	65.73	14.00	920
St. Louis, Keokuk & Northwestern.....	45.91		2,113
Iowa-Missouri state line to Keokuk.....	2.09	49.00	144
Keokuk to Burlington.....	42.92	46.00	1,974
Union Pacific Railway.....	2.06		716
Council Bluffs to Iowa-Nebraska state line.....	2.06	348.00	716
Wabash Railway.....	101.08		4,000
Missouri-Iowa state line to Albia.....	85.52	49.00	1,705
Albia to Des Moines.....	65.50	35.00	2,296
Total.....	5,147.806		\$ 213,472

TABLE No. 3.

Statement of Assessment of Interurban Railways.

Names of Companies.	Mileage.	Net assess- ment per mile.	Total assess- ment.
Boone Suburban Railway.....	4.70	\$ 1,400	\$ 4,700
Cedar Rapids & Marion City Railway.....	12.08	3,731	44,995
Interurban Railway.....	28.87	3,500	101,045
Mason City & Clear Lake Traction Company.....	14.82	900	13,158
Tama & Toledo Electric Railway.....	2.75	1,818	4,999
Waterloo & Cedar Falls Rapid Transit Company.....	54.78	2,500	136,825
Western Iowa Interurban Railroad.....			
Total.....	117.78		\$305,722

TABLE No. 4.

Assessment of Equipment Car Companies, and the Amount of Tax on same
at Forty (40) Mills on the Dollar of Taxable Value.

Names of Companies.	Actual value of cars.	Assessed or taxable value.	Amount of tax.
American Cotton Oil Company.....	\$ 1,250	\$ 800.00	\$ 12.00
American Fast Freight Line	9,000	250.00	39.00
Armour Car Lines.....	102,800	25,650.00	1,026.00
Arms Palace Horse Car Company	800	150.00	6.10
Booth's Refrigerator Line.....	200	50.00	2.00
Chicago, New York and Boston Refrigerator Company	4,000	1,000.00	40.00
Cold Blast Transportation Company	1,500	875.00	15.00
Consumers Ice Company	4,000	1,000.00	40.00
Continental Fruit Express	29,500	7,875.00	295.00
Cudahy Milwaukee Refrigerator Line	1,650	412.50	16.50
Cudahy Packing Company	27,800	6,950.00	278.00
General Chemical Company.....	1,000	250.00	10.00
Germania Refining Company	1,400	850.00	14.00
Jacob Dodd Packing Company	2,500	625.00	25.00
Jobbins, Wm. F.....	100	25.00	1.00
Libby, McNeill & Libby	625	156.25	6.25
Live Poultry Transportation Company	9,000	2,250.00	90.00
Mather Stock Car Company.....	4,000	1,000.00	40.00
Merchants Despatch Transportation Company.....	20,814	5,154.50	206.14
National Car Company.....	8,750	887.50	87.50
National Car Line Company	4,000	1,000.00	40.00
Nelson Morris & Company	10,000	2,500.00	100.00
Penn Refining Company.....	2,000	500.00	20.00
Provision Dealers Dispatch Company	8,000	2,000.00	80.00
Republic Oil Company.....	4,800	1,200.00	48.00
Rumley Company, M.....	1,050	262.50	10.50
St. Charles Refrigerator Despatch.....	10,000	2,500.00	100.00
St. Louis Refrigerator Car Company—Anheuser-Busch Line.	4,000	1,000.00	40.00
St. Louis Refrigerator Car Company—Lemp Series.....	800	200.00	8.00
Santa Fe Refrigerator Despatch Company.....	18,000	4,500.00	180.00
Streets Western Stable Car Line.....	18,200	8,800.00	132.00
Swift Refrigerator Transportation Company.....	68,500	17,125.00	685.00
Titusville Oil Works.....	500	125.00	5.00
Union Refrigerator Transit Company of Wisconsin.....	6,400	1,600.00	64.00
Union Tank Line Company	44,400	11,100.00	444.00
Total.....	\$420,659	\$105,172.25	\$4,206.89

TABLE No. 5.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair	88.842	.....	\$ 199,852
Chicago, Burlington & Quincy—Creston & Northern R.R.	19.552	\$8,500	88,482
Chicago, Burlington & Quincy—Western Iowa Railroad	10.270	8,000	80,810
Chicago, Rock Island & Pacific—Iowa Division.....	8.52	11,750	100,110
Adams	29.862	.....	890,788
Chicago, Burlington & Quincy—Main Line.....	25.982	14,000	863,048
Chicago, Burlington & Quincy—Creston Branch.....	3.980	4,500	17,685
Allamakee	61.55	.....	820,508
Burlington, Cedar Rapids & Northern—Milwaukee Div. .	1.61	4,000	6,440
Chicago, Milwaukee & St. Paul—Dubuque Division.....	86.11	6,250	225,687
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	4.02	7,800	81,356
Chicago, Milwaukee & St. Paul—Waukon Branch.....	22.81	2,500	87,025
Appanoose	187.961	.....	726,796
Albia & Centerville Railway.....	18.44	8,000	40,320
Chicago, Burlington & Quincy—Keokuk & Western.....	29.20	4,750	158,700
Chicago, Burlington & Quincy—Chicago, Bur. & K. C.	17.67	8,600	64,692
Chicago, Rock Island & Pacific—Southwestern Division..	29.89	8,500	254,065
Wabash—Main Line.....	7.281	4,000	29,044
Wabash—Des Moines & St. Louis.....	17.89	4,000	71,520
Chicago, Milwaukee & St. Paul—Kansas City Division....	22.84	5,750	128,465
Audubon	28.22	.....	106,855
Chicago, Rock Island & Pacific—Audubon Branch.....	16.28	4,000	64,920
Chicago & North-Western—Iowa Southwestern Branch. .	11.90	8,500	41,965
Benton	91.86	.....	885,289
Burlington, Cedar Rapids & Northern—Main Line.....	28.01	7,500	172,575
Burlington, Cedar Rapids & Northern—Pacific Division..	14.75	6,000	88,500
Chicago & North-Western—Main Line.....	24.84	14,600	362,664
Chicago & North-Western—Ottumwa, Cedar F. & St. P. .	2.47	8,600	8,645
Chicago & North-Western—Iowa, Minn. & Northwestern	.48	4,850	1,870
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div..	24.08	10,000	240,800
Chicago, Milwaukee & St. Paul—Kansas City Division....	1.78	5,750	10,285
Black Hawk	189.915	.....	768,654
Burlington, Cedar Rapids & Northern—Main Line.....	82.75	7,500	245,475
Chicago Great Western—Southwestern Branch.....	80.425	5,400	104,295
Chicago Great Western—Cedar Falls Branch.....	7.48	8,000	22,440
Dubuque & Sioux City—Main Line.....	26.77	8,000	214,160
Dubuque & Sioux City—Mona Branch.....	7.85	8,100	22,755
Chicago & North-Western—Iowa, Minn. & Northwestern	6.27	4,850	27,274
Waterloo & Cedar Falls Rapid Transit Company.....	28.89	2,500	72,225
Boone	126.00	.....	774,849
Newton & Northwestern Railway.....	12.40	8,000	87,200
Newton & Northwestern Railway.....	20.02	2,000	40,040
Chicago, Rock Island & Pacific—Des M. and Ft. D. Div. .	2.98	4,680	18,946
Minneapolis & St. Louis—Main Line.....	24.68	4,100	101,188
Chicago & North-Western—Main Line.....	24.80	14,600	362,080
Chicago & North-Western—Iowa Railway Coal & Mfg. Co.	8.25	9,500	80,875
Chicago & North-Western—Morgana Branch.....	10.00	6,000	60,000
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div..	7.89	10,000	78,800
Chicago, Mil. & St. Paul—Des Moines Div.—Boone Line..	15.84	8,000	46,020
Boone Suburban Railway Company.....	4.70	1,000	4,700

TABLE No. 4.

Assessment of Equipment Car Companies, and the Amount of Tax on same at Forty (40) Mills on the Dollar of Taxable Value.

Names of Companies.	Actual value of cars.	Assessed or taxable value.	Amount of tax.
American Cotton Oil Company.....	\$ 1,200	\$ 800.00	\$ 12.00
American Fast Freight Line	9,000	2,250.00	90.00
Armour Car Lines.....	102,600	25,650.00	1,026.00
Arms Palace Horse Car Company	600	150.00	6.00
Booth's Refrigerator Line.....	200	50.00	2.00
Chicago, New York and Boston Refrigerator Company	4,000	1,000.00	40.00
Cold Blast Transportation Company	1,500	875.00	15.00
Consumers Ice Company	4,000	1,000.00	40.00
Continental Fruit Express	29,500	7,375.00	295.00
Cudahy Milwaukee Refrigerator Line	1,650	412.50	16.50
Cudahy Packing Company	27,800	6,950.00	278.00
General Chemical Company.....	1,000	250.00	10.00
Germania Refining Company	1,400	850.00	14.00
Jacob Dodg Packing Company	2,500	625.00	25.00
Jobbins, Wm. F.....	100	25.00	1.00
Libby, McNeil & Libby	625	156.25	6.25
Live Poultry Transportation Company	9,000	2,250.00	90.00
Mather Stock Car Company.....	4,000	1,000.00	40.00
Merchants Despatch Transportation Company.....	20,614	5,153.50	206.14
National Car Company.....	8,750	937.50	87.50
National Car Line Company	4,000	1,000.00	40.00
Nelson Morris & Company	10,000	2,500.00	100.00
Penn Refining Company.....	2,000	500.00	20.00
Provision Dealers Dispatch Company	8,000	2,000.00	80.00
Republic Oil Company.....	4,800	1,200.00	48.00
Rumley Company, M.....	1,050	262.50	10.50
St. Charles Refrigerator Despatch	10,000	2,500.00	100.00
St. Louis Refrigerator Car Company—Anheuser-Busch Line.....	4,000	1,000.00	40.00
St. Louis Refrigerator Car Company—Lemp Series.....	800	200.00	8.00
Santa Fe Refrigerator Despatch Company.....	18,000	4,500.00	180.00
Streets Western Stable Car Line.....	18,200	4,550.00	182.00
Swift Refrigerator Transportation Company.....	68,500	17,125.00	685.00
Titusville Oil Works.....	500	125.00	5.00
Union Refrigerator Transit Company of Wisconsin.....	6,400	1,600.00	64.00
Union Tank Line Company	44,400	11,100.00	444.00
Total.....	\$420,689	\$105,172.25	\$4,206.89

TABLE No. 5.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	88.842		\$ 199,852
Chicago, Burlington & Quincy—Creston & Northern R.R.	19.562	\$8,500	68,482
Chicago, Burlington & Quincy—Western Iowa Railroad..	10.270	8,000	80,810
Chicago, Rock Island & Pacific—Iowa Division	8.52	11,750	100,110
<i>Adams</i>	29.862		890,788
Chicago, Burlington & Quincy—Main Line.....	25.982	14,000	363,048
Chicago, Burlington & Quincy—Creston Branch	8.980	4,500	17,085
<i>Allamakee</i>	64.55		820,508
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.61	4,000	6,440
Chicago, Milwaukee & St. Paul—Dubuque Division.....	86.11	6,250	225,687
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	4.02	7,800	31,556
Chicago, Milwaukee & St. Paul—Waukon Branch.....	22.81	2,500	57,025
<i>Appanoose</i>	187.961		728,796
Albia & Centerville Railway.....	18.44	8,000	40,820
Chicago, Burlington & Quincy—Keokuk & Western	29.20	4,750	188,700
Chicago, Burlington & Quincy—Chicago, Bur & K. C.	17.97	8,600	64,692
Chicago, Rock Island & Pacific—Southwestern Division..	29.89	8,500	254,065
Wabash—Main Line.....	7.281	4,000	29,044
Wabash—Des Moines & St. Louis	17.88	4,000	71,520
Chicago, Milwaukee & St. Paul—Kansas City Division. .	22.34	5,750	128,455
<i>Audubon</i>	28.22		106,965
Chicago, Rock Island & Pacific—Audubon Branch	16.28	4,000	64,920
Chicago & North-Western—Iowa Southwestern Branch. .	11.99	8,500	41,985
<i>Benton</i>	91.86		885,289
Burlington, Cedar Rapids & Northern—Main Line	28.01	7,500	172,575
Burlington, Cedar Rapids & Northern—Pacific Division..	14.75	6,000	88,500
Chicago & North-Western—Main Line.....	24.84	14,600	362,664
Chicago & North-Western—Ottumwa, Cedar F. & St. P.	2.47	8,500	8,645
Chicago & North-Western—Iowa, Minn. & Northwestern	48	4,850	1,870
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div.	24.08	10,000	240,800
Chicago, Milwaukee & St. Paul—Kansas City Division....	1.78	5,750	10,285
<i>Black Hawk</i>	189.915		768,654
Burlington, Cedar Rapids & Northern—Main Line.....	82.75	7,500	245,475
Chicago Great Western—Southwestern Branch.....	30.425	5,400	104,295
Chicago Great Western—Cedar Falls Branch.....	7.48	8,000	22,440
Dubuque & Sioux City—Main Line	26.77	8,000	214,160
Dubuque & Sioux City—Mona Branch	7.85	8,100	22,765
Chicago & North-Western—Iowa, Minn. & Northwestern	6.27	4,850	27,274
Waterloo & Cedar Falls Rapid Transit Company	28.89	2,500	72,225
<i>Boone</i>	126.00		774,849
Newton & Northwestern Railway	12.40	8,000	57,200
Newton & Northwestern Railway	20.02	2,000	40,040
Chicago, Rock Island & Pacific—Des M. and Ft. D. Div.	2.98	4,800	18,946
Minneapolis & St. Louis—Main Line	24.68	4,100	101,188
Chicago & North-Western—Main Line.....	24.80	14,600	592,080
Chicago & North-Western—Iowa Railway Coal & Mfg. Co.	8.25	9,500	80,875
Chicago & North-Western—Moingona Branch	10.00	6,000	60,000
Chicago, Milwaukee & St. Paul—Chicago and O. B. Div.	7.83	10,000	78,300
Chicago, Mil. & St. Paul—Des Moines Div.—Boone Line.	15.84	8,000	46,020
Boone Suburban Railway Company.....	4.70	1,000	4,700

TABLE No. 5—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Bremer	86.563		\$ 313,338
Burlington, Cedar Rapids & Northern—Main Line	4.19	\$7,500	31,425
Burlington, Cedar Rapids & Nor.—Waverly Short Line	5.68	4,000	22,720
Chicago Great Western—Main Line	6.014	7,750	46,608
Chicago Great Western—Hampton Branch—Waverly East	20.70	8,500	72,450
Chicago Great Western—Hampton Branch—Waverly West	4.699	8,250	15,271
Dubuque & Sioux City—Mona Branch	19.44	3,100	60,264
Waterloo & Cedar Falls Rapid Transit Company	23.84	2,500	64,600
Buchanan	64.65		408,093
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.78	4,000	103,120
Chicago Great Western—Main Line	11.413	7,750	88,450
Chicago Great Western—Southwestern Branch	2.897	5,400	15,643
Dubuque & Sioux City—Main Line	24.56	8,000	196,480
Buena Vista	95.94		501,039
Chicago, Rock Island and Pacific—Gowrie & N. W.	4.00	3,000	12,000
Minneapolis & St. Louis—Storm Lake Branch	20.12	3,625	72,935
Chicago & North-Western—Toledo & Northwestern	23.77	6,000	142,680
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	14.92	8,200	47,744
Chicago, Mil. & St. Paul—Des M. Div. St. Lake Branch	7.73	3,000	23,190
Dubuque & Sioux City—Main Line	25.40	8,000	203,200
Butler	104.822		562,719
Burlington, Cedar Rapids & Northern—Main Line	21.06	7,500	157,950
Chicago Great Western—Hampton Branch	27.742	3,250	90,161
Chicago & North-Western, Iowa, Minn. and N. W.	37.11	4,350	135,325
Dubuque & Sioux City—Main Line	24.91	8,000	199,280
Cathoun	153.978		641,110
Chicago, Rock Island & Pacific—Gowrie and N. W.	16.39	3,000	49,170
Dubuque & Sioux City—Main Line	14.87	8,000	118,960
Dubuque & Sioux City—Omaha District	25.84	4,220	109,044
Chicago & North-Western—Toledo and Northwestern	23.84	6,000	143,040
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	29.39	3,200	94,048
Chicago, Mil. & St. Paul—Des M. Div.—St. Lake Branch	11.70	3,000	35,100
Chl. Great Western—M., C. and Ft. D.—Omaha Exten.	18.568	3,500	64,988
Newton & N. W. Ry	13.38	2,000	26,760
Carroll	120.337		879,285
Chicago & North-Western—Main Line	25.41	14,600	370,496
Chicago & North-Western—Maple River Branch	9.34	5,000	46,700
Chicago & North-Western—Iowa and Southwestern	25.49	3,500	89,165
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div.	24.93	10,000	249,300
Chicago Great Western—M. C. and Ft. D.—Omaha Ex.	35.227	3,500	123,294
Cass	63.092		422,944
Chicago, Burlington & Quincy—Western Iowa R. R.	10.05	3,000	30,225
Chicago, Burlington & Quincy—Red Oak and Atlantic	9.567	3,500	33,485
Chicago, Rock Island & Pacific—Iowa Division	27.04	11,750	317,730
Chicago, Rock Island & Pacific—Audubon Branch	8.13	4,000	32,520
Chicago, Rock Island & Pacific—Griswold Branch	14.22	3,500	50,270
Cedar	96.20		715,721
Burlington, Cedar Rapids & Northern—Main Line	8.94	7,500	67,050
Burlington, Cedar Rapids & Nor.—Cedar R. & Clinton	28.86	4,500	129,570
Burlington Cedar Rapids & Nor.—Dav., Iowa and Dak.	9.14	3,500	32,000
Chicago, Rock Island & Pacific—Iowa Division	6.90	11,750	81,025
Chicago, Rock Island & Pac.—Wilton and Tipton Branch	4.62	500	2,310
Chicago & North-Western—Main Line	24.98	14,600	364,293
Chicago & North-Western—Stanwood and Tipton Branch	8.50	3,000	25,500
Chicago, Milwaukee & St. Paul—Davenport & N. W.	3.96	8,300	32,988
Cerro Gordo	143.257		675,191
Burlington, Cedar Rapids & Northern—Main Line	10.61	7,500	79,575
Chicago Great Western—Mason City & Ft. Dodge	31.516	3,100	97,698
Iowa Central—Main Line	24.351	5,500	133,880
Chicago & North-Western—Iowa, Minn. & Northwestern	29.01	4,350	126,186
Chicago, Milwaukee & St. Paul—Austin Branch	8.93	4,000	35,720
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	24.22	7,800	188,916
Mason City & Clear Lake Traction Co	14.02	900	12,618

TABLE No. 5—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Cherokee	55.87		\$ 824,597
Dubuque & Sioux City—Onawa Branch	14.66	\$ 8,000	48,960
Dubuque & Sioux City—Sioux Falls Branch	11.41	8,700	42,217
Dubuque & Sioux City—Main Line	29.80	8,000	238,400
Chickasaw	53.849		424,799
Chicago Great Western—Main Line	25.509	7,750	197,694
Dubuque & Sioux City—Mona Branch	7.01	8,100	21,731
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	26.33	7,800	205,874
Clarke	46.420		438,601
Chicago, Burlington & Quincy—Main Line	2.822	14,000	361,508
Chicago, Burlington & Quincy—Des Moines and K. City.	20.598	8,500	72,093
Clay	109.71		483,407
Chicago, Rock Island & Pacific—Gowrie and N. W. Div.	25.97	8,000	77,910
Minneapolis & St. Louis—Storm Lake Branch	28.55	8,625	95,248
Chicago & North-Western—Toledo and Northwestern	5.70	6,000	84,200
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	24.81	7,800	189,618
Chicago, Milwaukee & St. Paul—Spirits Lake Branch	7.70	8,000	23,100
Chicago, Milwaukee & St. Paul—Des Moines Div.—Main L.	19.48	3,200	62,336
Clayton	182.28		627,070
Chicago, Milwaukee & St. Paul—Dubuque Division	86.22	6,250	226,875
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	22.68	7,800	178,904
Chicago, Milwaukee & St. Paul—Elkader Branch	19.20	8,000	57,600
Chicago, Milwaukee & St. Paul—Volga Branch	42.01	3,000	126,030
Chicago, Milwaukee & St. Paul—Davenport and N. W.	12.17	8,800	40,161
Clinton	177.73		1,809,801
Davenport, Rock Island & Northwestern Railway	9.12	6,000	54,720
Burlington, Cedar Rapids & Northern—O. R. and Clinton	14.61	4,500	65,745
Chicago & North-Western—Main Line	40.17	14,600	586,482
Chicago & North-Western—Iowa Midland Branch	38.40	8,000	100,200
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div.	36.06	10,000	360,600
Chicago, Milwaukee & St. Paul—Davenport and N. W.	12.28	8,800	40,524
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21.50	8,000	64,500
Chicago, Milwaukee & St. Paul—Clinton Branch	10.58	3,500	87,080
Crawford	158.182		1,049,878
Dubuque & Sioux City—Omaha District	33.17	4,200	139,977
Chicago & North-Western—Main Line	81.60	14,800	461,860
Chicago & North-Western—Boyer Valley Branch	17.94	3,700	66,878
Chicago & North-Western—Soldier River Branch	28.44	3,500	96,540
Chicago & North-Western—Iowa Southwestern Branch	1.88	3,500	6,405
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div.	12.50	10,000	125,000
Chicago, Milwaukee & St. Paul—Sioux City Branch	30.78	4,700	144,696
Chicago Great Western—M. C. and F. D.—Omaha Extension	1.878	8,500	6,552
Dallas	106.57		666,898
Chicago, Rock Island & Pacific—Iowa Division	17.54	11,750	206,095
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge	26.98	4,600	126,266
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div.	24.72	10,000	247,200
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	26.71	8,200	86,472
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	9.62	8,000	28,860
Davis	65.446		358,867
Chicago, Burlington & Kansas City	15.45	8,600	55,620
Chicago, Rock Island & Pacific—Southwestern Division	22.89	8,500	194,585
Chicago, Rock Island & Pacific—Keokuk and D. M. Div.	.86	4,800	8,698
Wabash—Main Line	26.246	4,000	104,984
Decatur	100.112		381,715
Chicago, Burlington & Quincy—Chariton Branch	16.907	4,000	63,628
Chicago, Burl. & Quincy—Leon, Mt. Ayr and S. W.	25.639	4,000	102,536
Chicago, Burl. & Quincy—Humboldt and Shenandoah	14.85	8,000	43,060
Chicago, Burlington & Quincy—Keokuk and Western	14.18	4,750	67,555
Chicago, Burlington & Quincy—Des Moines and K. City	30.696	3,500	106,126
Delaware	109.086		543,884
Chicago Great Western—Main Line	25.628	7,750	198,001
Dubuque & Sioux City—Main Line	24.46	8,000	195,680
Dubuque & Sioux City—Ordar Rapids Branch	14.07	3,000	42,210
Manchester & Oneida Railway	8.00	3,000	24,000
Chicago, Milwaukee & St. Paul—Davenport and N. W.	28.96	8,370	95,568
Chicago, Milwaukee & St. Paul—Dubuque and S. W.	7.95	8,500	27,825

TABLE No. 5—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Des Moines</i>	61.226		\$ 568,186
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	\$ 7,500	158,850
Chicago, Burlington & Quincy—Main Line.....	18.070	14,000	252,980
Chicago, Burlington & Quincy—Keokuk and St. Paul.....	8.98	9,000	80,820
Chicago, Burlington & Quincy—Burlington & N. W.....	12.996	3,500	45,486
<i>Dickinson</i>	50.08		199,985
Burl. Cedar Rapids & Northern—C. R. I. F. and N. W.....	29.88	4,500	134,235
Minneapolis & St. Louis—Storm Lake Branch.....	7.92	3,625	28,710
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	12.88	3,000	38,640
<i>Dubuque</i>	122.262		776,954
Chicago, Burlington & Quincy—Northern Division.....	.532	20,000	10,640
Chicago Great Western—Main Line.....	81.21	7,750	241,877
Chicago, Milwaukee & St. Paul—Dubuque Division.....	82.81	6,250	205,082
Chicago, Milwaukee & St. Paul—Cascade Branch.....	19.50	2,500	48,750
Chicago, Milwaukee & St. Paul—Dubuque and S. W.....	7.79	3,500	27,295
Dubuque & Sioux City—Main Line.....	30.42	8,000	243,360
<i>Emmet</i>	73.93		278,322
Burlington, Cedar Rapids & Northern—Germania Div.....	20.02	3,560	71,071
Burlington, Cedar Rapids & Nor.—C. R. Iowa F. & N. W.....	16.20	4,500	72,900
Minneapolis & St. Louis—Storm Lake Branch.....	18.98	3,625	68,621
Chicago & Northwestern—Fox Lake Branch.....	18.78	3,500	65,780
<i>Fayette</i>	188.180		570,089
Chicago Great Western—Oelwein—Waverly Branch.....	8.544	3,500	29,904
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	44.81	4,000	177,240
Burlington, Cedar R. & N.—Chicago—Decorah & Minn.....	.29	2,500	725
Chicago Great Western—Main Line.....	19.625	7,750	153,043
Chicago Great Western—Southwestern Branch.....	6.491	5,400	37,761
Chicago, Milwaukee & St. Paul—Volga Branch.....	16.20	3,000	48,600
Chicago, Milwaukee & St. Paul—Davenport and N. W.....	37.02	3,500	122,166
<i>Floyd</i>	64.49		476,270
Burlington, Cedar Rapids & Northern—Main Line.....	20.88	7,500	152,850
Dubuque & Sioux City—Mona Branch.....	19.27	3,109	59,787
Chicago & Northwestern—Iowa, Minn and Northwestern.....	.02	4,350	87
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....	24.82	7,900	198,596
<i>Franklin</i>	81.184		841,712
Burlington, Cedar Rapids & N.—C. R. I. F. and N. W.....	12.48	4,500	55,935
Chicago Great Western—Waverly Branch.....	9.54	3,250	31,185
Chicago Great Western—Mason City and Fort Dodge.....	.530	3,100	1,643
Chicago Great Western—Hampton—Clarion Branch.....	14.568	3,250	47,329
Dubuque & Sioux City—Main Line.....	1.10	8,000	8,800
Iowa Central—Main Line.....	27.281	5,500	149,770
Iowa Central—Belmond Branch.....	15.70	3,000	47,100
<i>Fremont</i>	70.408		429,848
Chicago, Burlington & Quincy—Nebraska City Branch.....	19.741	6,250	123,381
C. B. & Q.—Nebraska City, Sidney and Northeastern.....	12.189	3,000	36,417
Chicago, Bur. & Quincy—Kansas City, St. Joe and C. B.....	29.783	7,600	226,350
Wabash—Omaha and St. Louis Line.....	8.74	5,000	43,700
<i>Greene</i>	75.51		551,346
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge.....	28.06	4,650	107,620
Chicago & North Western—Main Line.....	24.19	14,000	338,174
Chicago, Milwaukee & St. P.—Des Moines Div.—Main Line.....	37.86	3,200	87,552
Newton & Northwestern Ry.....	.80	3,000	2,700
<i>Grundy</i>	65.68		842,282
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.20	6,000	91,200
B. C. R. & N.—Cedar Rapids, Iowa Falls and N. W.....	11.04	4,500	49,690
Chicago Great Western—Southwestern Branch.....	7.97	4,350	43,086
Chicago & North Western—Iowa, Minnesota and N. W.....	18.47	4,350	80,314
Chicago & North Western—Toledo and Northwestern.....	12.79	6,000	76,740
Dubuque & Sioux City—Main Line.....	.16	3,000	1,250
<i>Guthrie</i>	70.27		519,863
Chicago, Rock Island & Pacific—Iowa Division.....	19.80	11,750	228,775
Chicago, Rock Island & Pacific—Guthrie Center Branch.....	14.44	3,000	43,320
Chicago, Milwaukee & St. P.—Chicago, & Council B. Div.....	19.54	10,000	195,400
Chicago, Milwaukee & St. P.—Des Moines Div.—Main Line.....	16.99	3,200	54,368

TABLE No. 5—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Hamilton	82.042		\$ 532,861
Crooked Creek Railroad & Coal Company.....	5.812	\$3,000	17,486
Chicago & North-Western—Des Moines and Minneapolis..	7.45	7,500	55,875
Chicago & North-Western—Toledo and Northwestern.....	45.53	8,000	273,480
Dubuque & Sioux City—Main Line.....	23.20	8,000	185,600
Hancock	108.696		505,749
Burlington, Cedar Rapids & Northern—Garner Division	14.79	2,700	39,983
B., C. R. & N.—Cedar Rapids, Iowa Falls and N.-W.....	30.93	4,500	139,320
Iowa Central—Iowa Central and Western.....	13.086	2,500	32,715
Minneapolis & St. Louis—Main Line.....	23.71	4,100	105,411
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....	24.15	7,800	188,370
Hardin	145.509		735,691
B., C. R. & N.—Cedar Rapids, Iowa Falls and N.-W.....	17.89	4,500	80,505
Iowa Central—Main Line.....	29.799	5,500	163,229
Chicago & North-Western—Toledo and Northwestern.....	24.81	6,000	148,920
Chicago & North-Western—Chicago, Iowa and Dakota..	23.40	8,500	92,400
Dubuque & Sioux City—Main Line.....	23.75	8,000	190,000
Des Moines, Iowa Falls & Northern Ry.....	23.59	2,750	65,097
Harrison	114.211		948,948
Dubuque & Sioux City—Omaha District.....	29.42	4,220	124,153
Chicago & North-Western—Main Line.....	30.38	14,000	442,818
Chicago & North-Western—Soldier River Branch.....	13.12	8,500	45,920
Chicago & North-Western—Sioux City Branch.....	32.40	8,000	259,200
Chicago, Milwaukee & St. Paul—Chicago and O. B. Div.....	7.01	10,000	70,100
Chicago Great Western—M. City and Ft. D.—Omaha Ex.	1.981	8,500	6,758
Henry	75.681		466,389
Chicago, Burlington & Quincy—Main Line.....	19.384	14,000	271,096
Chicago, Burlington & Quincy—Fort Madison Branch.....	2.670	2,500	6,675
Chicago, Burlington & Quincy—Burlington and Western..	10.679	3,500	37,376
Chicago, Burlington & Quincy—Burl. and Northwestern..	9.520	3,500	33,320
Chicago, Burlington & Quincy—St. Louis, K. and N.-W..	14.25	3,800	47,125
Iowa Central—Eastern Division.....	19.148	3,700	70,847
Howard	38.92		226,657
Chicago Great Western—Main Line.....	13.080	7,750	100,982
Chicago Great Western—Winona Branch.....	1.51	2,500	3,775
Chicago, Milwaukee & St. Paul—Iowa-Minnesota Div.....	24.33	5,000	121,900
Humboldt	40.38		448,947
Burl., Cedar Rapids & Northern—O. R., I. F. and N.-W..	24.99	4,500	112,455
Chicago, Rock Island & Pacific—Des Moines and Ft. Dodge	6.34	4,680	29,671
Minneapolis & St. Louis—Main Line.....	23.41	4,100	95,981
Chicago & North-Western—Toledo & Northwestern.....	35.14	6,000	210,840
Ida	40.38		197,460
Dubuque & Sioux City—Onawa Branch.....	2.22	3,000	6,660
Chicago & North-Western—Maple River Branch.....	33.16	5,000	190,800
Iowa	57.98		424,597
Chicago, Rock Island & Pacific—Iowa Division.....	25.25	11,750	296,687
Chicago, Milwaukee & St. Paul—Kansas City Division..	32.68	5,750	187,910
Jackson	89.57		446,720
Chicago & North-Western—Iowa Midland Branch.....	14.60	3,000	43,800
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div.....	13.02	10,000	130,200
Chicago, Milwaukee & St. Paul—Dubuque Division.....	31.04	6,250	194,000
Chicago, Milwaukee & St. Paul—Cascade Branch.....	16.12	2,500	40,300
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	2.89	3,000	8,670
Chicago, Milwaukee & St. Paul—Green Island Branch.....	11.90	2,500	29,750
Jasper	155.499		840,316
Colfax Northern Railway.....	6.00	4,000	24,000
Jasper County Coal Company Railway.....	2.50	2,000	5,000
Chicago Great Western—Southwestern Branch.....	19.032	5,400	102,772
Chicago, Rock Island & Pacific—Iowa Division.....	34.38	11,750	403,965
Chicago, Rock Island & Pacific—Newton and Monroe Br.	17.02	8,500	59,570
Chicago, Rock Island & Pacific—Keokuk and Des M. Div.	17.52	4,800	75,396
Iowa Central—Main Line.....	3.991	5,500	21,950
Iowa Central—State Center Branch.....	5.918	3,000	17,784
Iowa Central—Newton Branch.....	23.238	3,000	69,849
Newton & Northwestern Railway.....	20.245	2,000	40,490
Interurban Railway.....	5.600	2,500	19,600

TABLE No. 5—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Jefferson</i>	87.812		\$ 686,008
Chicago, Burlington & Quincy—Main Line	24.588	\$14,000	344,204
Chicago, Burlington & Quincy—Fort Madison Branch	13.000	2,300	82,500
Chicago, Burlington & Quincy—Burlington and Western	17.784	3,500	62,244
Chicago, Rock Island & Pacific—Southwestern Division	26.63	8,500	226,555
Iowa Central—Eastern Division	1.792	3,700	6,630
Chicago, Mil. & St. Paul—Rutledge—Muscatine Extension	4.02	3,500	14,070
<i>Johnson</i>	72.81		556,777
Burlington, Cedar Rapids & Northern—Main Line	16.05	7,500	120,375
Burlington, Cedar Rapids & Northern—Muscatine Div.	7.06	4,500	31,770
Burlington, Cedar Rapids & Northern—O. R. and Clinton	12.96	4,500	58,320
Burlington, Cedar Rapids & N.—Iowa City and Western	9.54	2,800	26,712
Chicago, Rock Island & Pacific—Iowa Division	27.20	11,750	319,600
<i>Jones</i>	95.97		484,881
Chicago & North-Western—Iowa Midland Branch	22.98	3,000	68,940
Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.	25.54	10,000	255,400
Chicago, Mil. & St. Paul—Davenport and Northwestern	27.67	3,300	91,311
Chicago, Mil. & St. Paul—Dubuque and Southwestern	19.78	3,500	69,230
<i>Keokuk</i>	158.979		604,350
Chicago, Mil. & St. Paul—Rutledge—Muscatine Extension	9.38	3,500	32,830
Burlington, Cedar Rapids & N.—Iowa City and Western	31.36	2,800	87,808
Chicago, Burlington & Quincy—Burlington and Western	18.443	3,500	64,550
Chicago, Rock Island & Pacific—Oskaloosa Division	25.79	4,000	103,160
Iowa Central—Eastern Division	28.556	3,700	97,517
Chicago & North-Western—Ottumwa, Cedar F. and St. P.	16.89	3,500	59,115
Chicago, Milwaukee & St. Paul—Kansas City Division	30.76	5,750	176,870
<i>Kossuth</i>	144.751		726,395
Burlington, Cedar Rapids & Northern—Germania Div.	25.98	3,550	92,051
Burlington, Cedar Rapids & Northern—Garner Div.	3.61	2,700	9,747
Burlington, Cedar Rap. & N.—Cedar R., I. F. and N.-W.	10.25	4,500	46,124
Iowa Central—Iowa Central and Western	14.551	2,500	36,377
Minneapolis & St. Louis—Main Line	7.80	4,100	31,980
Chicago & North-Western—Fox Lake Branch	11.75	8,500	41,125
Chicago & North-Western—Toledo and Northwestern	46.51	6,000	279,060
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	24.85	7,800	189,480
<i>Lee</i>	159.516		902,717
Atchison, Topeka & Santa Fe Railway	19.76	12,500	247,000
Chicago, Burlington & Quincy—Fort Madison Branch	25.640	2,500	64,100
Chicago, Burlington & Quincy—Chicago, Bur. and K. C.	16.89	8,000	135,120
Chicago, Burlington & Quincy—Keokuk and St. Paul	83.296	9,000	290,064
Chicago, Burlington & Quincy—St. L., Keokuk and N.-W.	36.75	3,300	121,275
Chicago, Rock Island & Pacific—Keokuk and D. M. Div.	27.18	4,300	116,874
<i>Linn</i>	163.70		1,194,098
Burlington, Cedar Rapids & Northern—Main Line	21.67	7,500	162,525
Burlington, Cedar Rapids & Northern—Milwaukee Div.	21.29	4,000	85,160
Dubuque & Sioux City—Cedar Rapids Branch	27.61	3,000	82,830
Chicago & North-Western—Main Line	29.38	14,000	411,320
Chicago, Milwaukee & St. Paul—Chicago and St. B. Div.	26.04	10,000	260,400
Chicago, Milwaukee & St. Paul—Kansas City Division	17.54	5,750	100,855
Chicago, Milwaukee & St. Paul—Dubuque and S.-W.	8.11	3,500	28,385
Cedar Rapids & Marion	12.06	3,751	45,236
<i>Louisa</i>	95.495		505,461
Chicago, Milwaukee & St. Paul—Rutledge—Muscatine Ex.	6.11	3,500	21,385
Muscatine North & South Railway	20.95	2,500	52,375
Burlington, Cedar Rapids & Northern—Main Line	23.15	7,500	173,625
Chicago, Bur. & Quincy—Burlington and Northwestern	3.148	8,500	11,018
Chicago, Rock Island & Pacific—Southwestern Division	18.99	8,500	161,415
Iowa Central—Eastern Division	23.147	3,700	85,643
<i>Lucas</i>	52.155		471,369
Chicago, Burlington & Quincy—Main Line	24.853	14,000	347,942
Chicago, Burlington & Quincy—Chariton Branch	18.741	4,000	74,964
Chicago, Bur. & Quincy—Chariton, D. M. & Southern	11.561	3,500	40,463

TABLE No. 5—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Lyon	110.46		\$ 502,068
Willmar & Sioux Falls Railway	18.48	\$5,000	92,400
Burl. Cedar Rapids & N.—Cedar R., Iowa F. & N. W.	87.82	4,500	170,180
Chicago, St. Paul, Minneapolis & Omaha—Rock Riv. Br.	17.44	5,500	61,040
Dubuque & Sioux City—Sioux Falls Branch	24.28	3,700	89,782
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	9.42	7,800	73,476
Chicago, Milwaukee & St. Paul—Sioux C. and Dak. Div.	8.04	5,000	15,200
Madison	52.498		296,947
Chicago, Burlington & Quincy—Des Moines & Kansas C.	12.879	8,500	43,826
Chicago, Gr. at Western—Southwestern Branch	19.479	5,400	106,186
Chicago, Rock Island & Pacific—Iowa Division	8.50	11,750	99,875
Chicago, Rock I. & P.—D. M., Indianola & Winterset	12.14	4,000	48,560
Mahaska	102.178		635,862
Burlington, Cedar Rapids & Northern—Iowa City & W.	4.87	2,800	12,286
Chicago, Burlington & Quincy—Burlington & Western	26.746	8,500	98,611
Chicago, Rock Island & Pacific—Oskaloosa Division	26.71	4,000	106,840
Chicago, Rock Island & Pacific—Keokuk and D. M. Div.	21.84	4,800	91,782
Iowa Central—Main Line	25.258	5,500	138,691
Iowa Central—Newton Branch	6.897	8,000	20,691
Iowa Central—Eastern Division	14.422	8,700	53,861
Chicago & North-Western—Ottumwa, Ced. Falls & St. P.	17.80	8,500	80,550
Chicago & North-Western—Southern Iowa Ry. Branch	19.14	8,000	57,420
Marion	106.427		429,701
Chicago, Burlington & Quincy—Albia, Knoxville & D. M.	89.204	4,000	156,816
Chicago, Rock Island & Pacific—Oskaloosa Division	12.77	4,000	51,080
Chicago, Rock Island & Pacific—Keokuk & Des Moines	14.65	4,800	62,945
Wabash—Des Moines & St. Louis Line	89.00	4,000	156,000
Chicago, Burlington & Quincy—Burlington & Western	8.03	8,500	2,810
Marshall	148.798		1,076,688
Chicago Great Western—Southwestern Branch	81.828	5,400	17,844
Iowa Central—Main Line	29.588	5,500	164,274
Iowa Central—Story City Branch	15.01	8,000	45,080
Iowa Central—State Center Branch	20.712	8,000	62,186
Chicago & North-Western—Main Line	25.99	14,800	879,454
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div.	25.89	10,000	258,900
Mills	101.884		764,546
Tabor & Northern Railway	8.79	8,500	30,765
Chicago, Burlington & Quincy—Main Line	28.24	14,000	408,960
Chicago, Burlington & Quincy—Neb. City, Sidney & N. E.	8.918	8,000	25,754
Chicago, Burlington & Quincy—Hastings & Avoca	10.488	8,000	81,448
Chicago, Burlington & Quincy—K. C., St. J. & C. B.	17.968	7,800	146,518
Wabash—Omaha & St. Louis Line	25.94	5,000	129,700
Mitchell	74.298		266,879
Chicago Great Western—Main Line	9.908	7,750	76,748
Chicago Great Western—Lyle Branch	5.805	8,100	16,445
Dubuque & Sioux City—Mona Branch	22.40	8,100	69,440
Dubuque & Sioux City—Stacyville Railroad	7.98	2,550	20,221
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	4,000	81,000
Chicago Great Western—Wisconsin, Minnesota & Pacific	21.01	2,500	52,525
Monona	118.70		575,226
Dubuque & Sioux City—Onawa Branch	16.82	8,000	48,960
Chicago & North-Western—Maple River Branch	24.85	5,000	121,750
Chicago & North-Western—Soldier River Branch	19.75	8,500	69,125
Chicago & North-Western—Sioux City Branch	25.75	8,000	206,000
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.53	4,700	129,891
Monroe	98.067		696,695
Albia & Centerville Railway	11.00	8,000	88,000
Chicago, Burlington & Quincy—Main Line	27.915	14,000	390,810
C., B. & Q.—Albia, Knoxville & Des Moines	10.772	4,000	43,082
Wabash—Des Moines & St. Louis Line	21.94	4,000	87,760
Iowa Central—Main Line	13.67	5,500	74,685
Chicago & North-Western—Southern Iowa Ry. Branch	2.40	8,000	7,200
Chicago, Milwaukee & St. Paul—Kansas City Division	10.47	5,750	60,202

TABLE No. 5—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Montgomery	49.161		\$ 475,245
Chicago, Burlington & Quincy—Main Line.....	26.686	\$14,000	372,904
Chicago, Burl. & Quincy—Brownsville & Nodaway Valley.....	2.418	4,500	10,881
Chicago, Burlington & Quincy—Nebraska City Branch.....	7.668	8,250	47,925
Chicago, Burlington & Quincy—Red Oak & Atlantic.....	12.439	3,500	48,536
Muscatine	180.48		869,192
Chicago, Milwaukee & St. Paul—Rutledge-Muscatine Ex.....	16.72	3,500	58,520
Muscatine North & South Railway.....	7.72	2,500	19,300
Burlington, Cedar Rapids & Northern—Main Line.....	18.91	7,500	141,825
Burl., Cedar Rapids & Northern—Muscatine Division.....	19.21	4,500	86,445
Chicago, Rock Island & Pacific—Iowa Division.....	24.85	1,750	291,967
Burl., C. R. & N.—Davenport, Iowa & Dakota Division.....	7.10	3,500	24,850
Chicago, Rock Island & Pacific—Southwestern Division.....	22.77	8,500	193,545
Chicago, Rock Island & Pacific—Wilton Branch.....	12.04	3,500	42,140
Chicago, Rock Island & Pac.—Wilton & Tipton Branch.....	1.16	500	580
O'Brien	98.52		564,693
Chicago, Rock Island & Pacific—Gowrie & Northwestern.....	18.22	3,000	54,660
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	6.61	12,800	84,608
Dubuque & Sioux City—Sioux Falls Branch.....	27.87	8,700	101,269
Chicago & North-Western—Toledo & Northwestern.....	25.30	6,000	151,800
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.02	7,900	187,356
Osceola	57.18		367,179
Burlington, Cedar Rapids & Nor.—C. R., Iowa F. and N. W.....	26.29	4,500	118,305
Chicago, Rock Island & Pacific—Gowrie and N. W. Div.....	12.91	8,000	88,730
Chicago, St. Paul Minneapolis & Omaha—Main Line.....	17.98	12,800	230,144
Page	101.5123		446,675
Chicago, Burlington & Quincy—Nebraska City Branch.....	11.800	6,250	78,750
Chicago, Burl. & Quincy—Brownsville & Nodaway Valley.....	22.81	4,500	102,645
C. B. & Q.—Clarinda, College Springs & Southwestern.....	17.768	4,500	79,956
Chicago, Burl. & Quincy—Humboldt and Shenandoah.....	27.18	3,000	81,300
C. B. & Q.—K. O. St. Joe & C. B.—Tarkio Valley Branch.....	2.748	4,500	9,744
Wabash, Omaha & St. Louis Line.....	19.88	5,000	99,150
Palo Alto	74.86		418,140
Burlington, C. R. & Nor.—Cedar R., Iowa Falls & N. W.....	27.29	4,500	122,905
Chicago, Rock Island & Pac.—Des Moines & Ft. Dodge.....	20.49	4,690	96,883
Chicago & North-Western—Fox Lake Branch.....	2.74	3,500	9,590
Chicago, Mil. & St. Paul—Iowa and Dakota Division.....	24.84	7,900	189,632
Plymouth	92.78		721,149
Willmar & Sioux Falls Railway.....	25.37	5,000	126,850
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	9.49	12,800	121,544
Chicago & North-Western—Maple River Branch.....	7.96	5,000	39,800
Chicago, Mil. & St. Paul—Sioux City and Dakota Div.....	15.00	5,000	75,000
Dubuque & Sioux City—Main Line—LeMars East.....	16.88	5,000	131,040
Dubuque & Sioux City—Main Line—LeMars Southwest.....	18.54	12,250	227,115
Pocahontas	91.10		425,015
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge.....	16.74	4,690	78,343
Chicago, R. I. & Pacific—Gowrie & Northwestern.....	29.40	3,000	88,200
Chicago & North-Western—Toledo & Northwestern.....	24.18	6,100	148,080
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line.....	11.01	3,200	35,232
Dubuque & Sioux City—Main Line.....	9.77	8,000	78,160
Polk	225.652		1,596,047
Des Moines Union Railway.....	4.00	56,250	225,000
Chicago, Burl. & Quincy—Albia, Knoxville & Des Moines.....	10.135	4,000	40,540
Chicago, Burl. & Quincy—Des Moines & Kansas City.....	7.428	3,500	25,988
Chicago Great Western—Southwestern Branch.....	29.088	5,400	157,075
Chicago, Rock Island & Pacific—Iowa Division.....	27.73	11,750	325,827
Chicago, R. I. & Pac.—Des Moines, Indianola & Winterset.....	8.71	4,000	34,840
Chicago, Rock Island & Pacific—Keokuk and Des M. Div.....	17.14	4,900	83,782
Chicago, R. I. & Pac.—Des Moines & Ft. Dodge Division.....	9.24	4,690	43,244
Wabash—Des Moines & St. Louis Line.....	15.01	4,000	60,040
Chicago & North-Western—Des Moines & Minneapolis.....	24.16	7,500	181,200
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line.....	9.60	3,200	30,720
Chicago, Mil. & St. P.—Des Moines Div.—Boone Line.....	10.01	3,000	30,030
Des Moines, Iowa Falls & Northern Railway.....	17.50	2,750	48,125
Des Moines Western Railway.....	4.00	5,000	20,000
Newton & Northwestern Railway.....	8.631	2,000	17,262
Interurban Railway.....	23.270	3,500	81,445

TABLE No. 5—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Pottawattamie	190.071	.....	\$ 1,068,554
Omaha Bridge & Terminal Railway Company.....	4.017	\$ 4,500	28,110
Chicago, Burlington & Quincy—Red Oak and Atlantic ...	1.996	8,500	6,988
Chicago, Burlington & Quincy—Hastings and Avoca ...	5.244	8,000	15,782
Chicago, Burlington & Quincy—K. C., St. Joe & O. B. ...	8.280	7,600	62,928
Chicago, Rock Island & Pacific—Iowa Division.....	45.05	11,750	529,887
Chicago, Rock Island & Pacific—Carson Branch.....	17.73	8,500	62,055
Chicago, Rock Island & Pacific—Harlan Branch.....	1.15	8,500	4,025
Wabash—Omaha and St. Louis Line.....	11.22	5,000	56,100
Dubuque & Sioux City—Omaha District.....	17.62	4,220	74,356
Union Pacific—Main Line.....	2.06	85,000	175,100
Union Pacific—Union Avenue Line.....	1.72	4,500	7,740
Chicago & North-Western—Main Line.....	19.06	14,600	278,276
Chicago, Milwaukee & St. P.—Chicago and C. B. Div....	26.55	10,000	265,500
Chicago Gt. Western—M. C. & Ft. D.—Omaha Extension	23.874	8,500	99,809
Poweshiek	96.191	.....	582,818
B. C. R. & N.—Iowa City and Western.....	6.71	2,800	18,788
Chicago, Rock Island & Pacific—Iowa Division.....	25.98	11,750	301,740
Iowa Central—Main Line.....	22.911	5,500	126,010
Iowa Central—Montezuma Branch.....	18.61	8,000	40,880
Iowa Central—Newton Branch.....	.07	8,000	210
Chicago & North-Western—Ottumwa, Cedar Falls & St. P.	27.21	8,500	95,285
Ringgold	79.846	.....	325,626
Chicago, Burlington & Quincy—Leon, Mt. Ayr and S. W.	28.642	4,000	114,568
Chicago, Burlington & Quincy—Humeaton & Shenandoah	27.268	8,000	81,804
Chicago Great Western—Southwestern Branch.....	23.986	5,400	129,254
Sac	107.53	.....	484,282
Dubuque & Sioux City—Omaha District.....	19.96	4,220	80,011
Chicago & North-Western—Maple River Branch.....	54.62	5,000	270,100
Chicago & North-Western—Boyer Valley Branch.....	6.88	8,700	25,271
Chicago & North-Western—Toledo and Northwestern	8.57	6,000	51,420
Chicago, Mil. & St. P.—Des Moines Div.—Storm Lake Br	19.15	3,000	87,450
Scott	126.54	.....	695,252
Davenport, Rock Island & Northwestern Railway.....	24.80	6,000	148,800
Burlington, Cedar Rapids & Northern—C. R. and Clinton.	25.50	4,500	114,750
Burlington, Cedar Rapids & Northern—Dav., I. and D. ...	15.89	3,500	55,885
Chicago, Rock Island & Pacific—Iowa Division.....	18.76	11,750	161,680
Chicago, Rock Island & Pacific—Southwestern Division...	12.11	8,500	102,985
Chicago, Milwaukee & St. Paul—Davenport and N. W....	26.54	3,800	87,532
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	7.80	3,000	23,400
Chicago, Milwaukee & St. Paul—Muscatine Line.....	.64	8,500	2,240
Shelby	98.566	.....	541,711
Chicago, Rock Island & Pacific—Iowa Division.....	6.42	11,750	75,485
Chicago, Rock Island & Pacific—Harlan Branch.....	10.73	8,500	87,555
Chicago & North-Western—Iowa Southwestern Branch...	18.72	8,500	65,520
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div....	24.81	10,000	248,100
Chicago Great Western—M. City and Ft. D.—Omaha Ex.	32.826	8,500	115,101
Sioux	146.47	.....	993,989
Willmar & Sioux Falls Railway.....	27.23	5,000	136,400
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	22.09	12,800	282,752
Dubuque & Sioux City—Sioux Falls Branch.....	7.09	8,700	36,235
Chicago & North-Western—Toledo and Northwestern	55.05	6,000	210,360
Chicago, Milwaukee & St. Paul—Iowa and Dak. Div....	29.08	7,800	226,824
Chicago, Milwaukee & St. Paul—Sioux City and Dak. Div.	16.88	5,000	84,400
Chicago, Milwaukee & St. Paul—Eden Branch.....	8.99	8,000	26,970
Story	138.292	.....	963,664
Ames & College Railway.....	1.93	2,500	4,950
Iowa Central—Story City Branch.....	19.50	3,000	58,500
Chicago & North-Western—Main Line.....	24.23	14,600	353,758
Chicago & North-Western—Des Moines & Minneapolis ...	25.73	7,500	192,975
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div....	24.79	10,000	247,900
Des Moines, Iowa Falls and Northern Ry.....	28.61	2,750	78,677
Newton & Northwestern Railway.....	13.452	2,000	26,904

TABLE No. 5—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Tama	187.818		\$ 1,080,679
Burlington Cedar Rapids & Northern—Pacific Division...	18.17	6,000	109,020
Chicago Great Western—Southwestern Branch.....	12.658	5,400	68,363
Chicago & North Western—Main Line.....	25.34	14,000	354,964
Chicago & North Western—Ottumwa, C. Falls & St. P.	.18	8,500	455
Chicago & North Western—Iowa, Minn. & Northwestern.	30.81	4,850	181,848
Chicago & North Western—Toledo & Northwestern.....	22.14	6,000	132,840
Chicago, Milwaukee & St. Paul—Chicago and C. B. Div.	23.88	10,000	238,800
Tama & Toledo Electric Railway.....	2.75	1,818	4,999
Taylor	60.80		238,812
Chicago, Burlington & Quincy—Creston Branch.....	28.008	4,500	126,036
Chicago, Burlington & Quincy—Humboldt & Shenandoah	27.000	3,000	81,000
Chicago Great Western—Southwestern Branch.....	5.792	5,400	31,276
Union	66.261		545,698
Chicago, Burlington & Quincy—Main Line.....	24.779	14,000	346,906
Chicago, Burlington & Quincy—Creston Branch.....	10.742	4,500	48,359
Chicago, Burlington & Quincy—Creston & Northern.....	8.152	8,500	69,292
Chicago Great Western—Southwestern Branch.....	22.578	5,400	121,921
Van Buren	80.20		296,688
Chicago, Burlington & Quincy—Ft. Madison Branch.....	14.72	2,500	36,800
Chicago, Burlington & Quincy—Ohi., Burl. & Kan. City.	27.38	8,000	219,368
Chicago, Rock Island & Pacific—Keosauqua Branch.....	4.50	8,500	38,250
Chicago, Rock Island & Pacific—Keokuk & Des Moines...	38.66	4,800	186,666
Wapello	115.898		812,402
Chicago, Milwaukee & St. Paul—Kansas City Division...	27.31	5,750	157,032
Chicago, Mil. & St. Paul—Rutledge-Muscatine Extension.	18.87	8,500	160,545
Chicago, Burlington & Quincy—Main Line.....	26.723	14,000	374,122
Chicago, Rock Island & Pacific—Southwestern Division...	7.72	8,500	65,620
Chicago, Rock Island & Pacific—Keokuk & Des Moines...	24.97	4,800	119,871
Wabash—Main Line.....	9.808	4,000	39,212
Warren	98.496		391,668
Chicago, Burlington & Quincy—Albia, Knoxville & D. M.	7.696	4,000	30,784
Chicago, Burl. & Quincy—Chariton, D. M. & Southern...	21.439	8,500	182,236
Chicago, Burlington & Quincy—Des Moines & Kan. City.	27.387	8,500	232,749
Chicago Great Western—Southwestern Branch.....	15.774	5,400	85,179
C., R. I. & P.—Des Moines, Indianola & Winterset.....	26.28	4,000	105,120
Washington	129.818		581,512
Chicago, Mil. & St. Paul—Rutledge-Muscatine Extension.	26.20	8,500	223,100
B., C. R. & N.—Muscatine Division.....	4.81	4,500	21,605
B., C. R. & N.—Iowa City & Western.....	21.01	2,800	58,828
Chicago, Burlington & Quincy—Burlington & Western.	18.875	8,500	160,545
Chicago, Burl. & Quincy—Burlington & Northwestern.	18.014	8,500	153,146
Chicago, Rock Island & Pacific—Southwestern Division...	25.64	8,500	217,940
Chicago, Rock Island & Pacific—Oskaloosa Division.....	14.04	4,000	56,160
Iowa Central—Eastern Division.....	11.724	8,700	101,973
Wayne	79.408		491,017
Chicago, Burlington & Quincy—Chariton Branch.....	6.898	4,000	27,572
Chicago, Burlington & Quincy—Keokuk and Western.....	29.80	4,750	141,550
Chicago, Rock Island & Pacific—Southwestern Division...	27.75	8,500	235,875
Chicago, Milwaukee & St. Paul—Kansas City Division...	14.96	5,750	85,920
Webster	205.546		927,711
Crooked Creek Railroad Company.....	11.80	3,000	35,400
Newton & Northwestern Railway.....	7.70	8,000	61,600
Chicago Great Western—Mason City and Fort Dodge...	27.853	8,500	236,851
Chicago, Rock Island & Pacific—D. M. and Ft. D. Div.	32.51	4,680	152,146
C., R. I. & P.—Gowrie and Northwestern Division.....	7.41	8,000	59,200
Dubuque & Sioux City—Main Line.....	26.74	8,000	213,920
Dubuque & Sioux City—Omaha District.....	5.97	4,220	25,189
Minneapolis & St. Louis—Main Line.....	85.21	4,100	350,000
Chicago & North Western—Toledo and Northwestern...	25.96	6,000	155,760
Chicago Great Western—Lehigh Branch.....	15.762	3,500	55,165
Chicago Great Western Coalville Branch.....	2.898	2,500	7,245
Newton & Northwestern—New Line.....	5.733	2,000	11,466

TABLE No. 5—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Winneshiek	58.55		\$ 248,722
Burlington, Cedar Rapids & Northern—Germania Div....	4.92	\$ 3,550	17,466
B. C. R. & N.—Cedar Rapids, Iowa Falls & N. Western.	21.29	4,500	95,806
Minneapolis & St. Louis—Main Line	20.91	4,100	85,781
Chicago & North-Western—Iowa, Minnesota and N. W..	11.43	4,350	49,720
Winnebago	82.84		415,616
Burlington, Cedar Rapids & Northern—Milwaukee Div....	1.13	4,000	4,520
Burlington Cedar R. & N.—Chicago, Decorah and Minn.	22.99	2,500	57,475
Chicago, Milwaukee & St. P.—Iowa & Minnesota Div....	16.96	5,000	84,800
Chicago, Milwaukee & St. Paul—Decorah Branch.....	6.84	3,000	20,520
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div....	29.75	7,800	232,050
Chicago, Milwaukee & St. P.—Davenport and N. W....	2.47	3,900	9,151
Woodbury	147.47		584,674
Union Terminal Railway Company.....	1.28	78,125	100,000
Stonx City Bridge Company	1.00	5,000	5,000
Stonx City Stock Yards Line.....	1.50	4,500	6,750
Willmar & Sioux Falls Railway.....	5.57	5,000	27,850
Chicago, St. Paul, Minneapolis & Omaha—Main Line.	.94	12,800	12,062
Dubuque & Sioux City—Main Line	5.48	12,250	67,130
Dubuque & Sioux City—Main Line, (in city).....	.64	8,000	5,120
Dubuque & Sioux City—Onawa Branch.....	25.94	3,000	77,520
Chicago & North-Western—Maple River Branch	45.21	5,000	226,050
Chicago & North-Western—Sioux City and Pacific Branch	22.82	8,000	178,560
Chicago, Milwaukee & St. Paul—Sioux City Branch	81.96	4,700	150,212
Chicago, Milwaukee & St. P.—Sioux City and Dak. Div..	5.63	5,000	28,150
Worth	62.424		263,752
Burlington, Cedar Rapids & Northern—Main Line.....	6.90	7,500	51,000
Chicago Great Western—Hayfield Branch.....	14.486	3,100	44,906
Chicago Great Western—Mason City & Ft. D.—Main Line	2.166	3,100	6,714
Iowa Central—Main Line.....	13.592	5,500	74,756
Minneapolis & St. Louis—Main Line .....	.83	4,100	1,383
Chicago & North-Western—Iowa, Minnesota & N. W. ..	13.78	4,350	59,943
Chicago, Milwaukee & St. Paul—Austin Branch.....	11.27	4,000	45,080
Wright	180.088		588,405
Bur., C. R. & N.—Cedar Rapids, Iowa Falls & N. W....	45.05	4,500	202,725
Chicago Great Western—Clarion—Northeast	15.763	3,100	48,865
Chicago G. W.—Mason City from Clarion Southwest	17.707	3,500	61,974
C. G. W.—M. C. & Ft. D.—Hampton—Clarion Branch...	12.282	3,250	39,851
Iowa Central—Belmond Branch	6.500	3,000	19,500
Iowa Central—Iowa Central & Western Branch	8.955	2,500	22,390
Chicago & North-Western—Toledo & Northwestern.....	23.85	6,000	143,100
Grand total	9,917.8668		\$57,840,841
Total steam railways.....	9,799.6368		57,535,100
Total electric railways.....	117.73		305,722
Total.....			\$57,840,822

NOTE—The difference of \$41.00 between totals of Tables No. 1 and 3 and Table No. 5 is caused by dropping fractions of a dollar in Table No. 5.

TABLE No. 6.

Length and Assessed Value of Sleeping Car Lines by Counties.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	8.52	.....	\$ 443
Chicago, Rock Island & Pacific—Iowa Division.....	8.52	\$ 52	443
<i>Adams</i>	25.392	.....	1,029
Chicago, Burlington & Quincy—Main Line.....	25.392	76	1,924
<i>Appanoose</i>	75.371	.....	2,066
Chicago, Rock Island & Pacific—Southwestern Division.....	29.89	52	1,554
Wabash—Main Line—Moulton South.....	5.261	48	252
Wabash—Des Moines & St. Louis Line.....	17.78	48	858
Chicago, Milwaukee & St. Paul—Kansas City Division.....	22.84	1	21
<i>Benton</i>	83.89	.....	6,508
Burlington, Cedar R. & Nor.—Main Line—Vinton South.....	11.88	52	617
Burlington, Cedar R. & Nor.—Main Line—Vinton North.....	11.13	42	466
Burlington, Cedar Rapids & Northern—Pacific Division.....	14.75	10	147
Chicago & N. W.—Main Line—From Belle Plaine East.....	24.15	100	4,081
Chicago & N. W.—Main Line—From Belle Plaine West.....	.69	156	107
Chicago & North-Western—Iowa, Minnesota & N. W.....	.48	13	5
Chicago, Milwaukee & St. Paul—Main Line.....	24.08	45	1,083
Chicago, Milwaukee & St. Paul—Kansas City Division.....	1.78	1	1
<i>Black Hawk</i>	108.545	.....	4,393
Burlington, Cedar Rapids & Northern—Main Line.....	32.73	42	1,374
Chicago Great Western—Southwestern Branch.....	80.425	52	1,582
Dubuque & Sioux City—Main Line—Waterloo East.....	14.86	55	789
Dubuque & S. C.—Main Line—From Waterloo to Mona Jo.....	5.00	44	220
Dubuque & Sioux City—Main Line, from Mona Jo. West.....	7.41	32	237
Dubuque & Sioux City—Mona Branch.....	7.35	11	80
Chicago & North-Western—Iowa, Minn. & Northwestern.....	6.27	18	81
<i>Boone</i>	50.01	.....	4,051
C. R. I. & P., Des M. and Ft. D. Div.—From Angus S.....	1.70	19	32
Minneapolis & St. Louis—Main Line.....	24.68	19	468
Chicago & North-Western—Main Line.....	24.69	129	3,199
Chicago, Milwaukee & St. Paul—Main Line.....	7.63	45	332
<i>Bremer</i>	29.644	.....	863
Burlington, Cedar Rapids & Northern—Main Line.....	4.19	42	175
Chicago Great Western—Main Line.....	6.014	79	475
Dubuque & Sioux City—Mona Branch.....	19.44	11	213
<i>Buchanan</i>	38.870	.....	2,189
Chicago Great Western—Main Line.....	11.413	56	639
Chicago Great Western—Southwestern Branch.....	2.397	52	120
Dubuque & Sioux City—Main Line.....	24.66	55	1,350
<i>Buena Vista</i>	49.17	.....	541
Chicago & North-Western—Toledo and Northwestern.....	23.77	10	237
Dubuque & Sioux City—Main Line.....	25.40	12	304
<i>Butler</i>	77.08	.....	2,085
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	42	884
Chicago & North-Western—Iowa, Minn. and N. W.....	31.11	13	404
Dubuque & Sioux City—Main Line.....	24.91	32	797
<i>Cathoun</i>	88.118	.....	1,533
Dubuque & Sioux City—Main Line—Dubuque to Le Mars.....	14.87	12	178
Dubuque & Sioux City—Omaha District.....	25.84	45	1,162
Chicago & North-Western—Toledo and Northwestern.....	22.84	6	143
Chicago Great Western—Mason City & Ft. Dodge.....	18.568	3	55

TABLE No. 6—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Carroll	85.567		\$ 4,508
Chicago & North-Western—Main Line.....	25.41	\$ 129	3,277
Chicago, Milwaukee & St. Paul—Chicago and O. B. Div..	24.98	45	1,121
Chicago, Great Western—Mason City & Ft. Dodge.....	85.227	8	105
Cass	27.04		1,406
Chicago, Rock Island & Pacific—Iowa Division.....	27.04	52	1,406
Cedar	40.82		5,796
Burlington, Cedar Rapids & Northern—Main Line.....	8.94	70	625
Chicago, Rock Island & P.—Iowa Div. (W. Liberty E.)..	8.46	99	842
Chicago, Rock Island & P.—Iowa Div. (W. Liberty W.)..	8.44	65	548
Chicago & North-Western—Main Line.....	24.98	184	4,596
Cerro Gordo	95.487		1,256
Burlington, Cedar Rapids & Northern—Main Line.....	10.61	42	445
Chicago Great Western—Mason City & Ft. Dodge.....	81.516	8	94
Iowa Central Railway—Main Line.....	24.251	14	340
Chicago & North-Western—Iowa, Minnesota & N.-W....	29.01	18	377
Cherokee	29.80		377
Dubuque & Sioux City—Main Line.....	29.80	13	367
Chickasaw	82.519		2,062
Chicago Great Western—Main Line.....	25.509	79	2,015
Dubuque & Sioux City—Mona Branch.....	7.01	11	77
Clarke	25.822		1,962
Chicago, Burlington & Quincy—Main Line.....	25.822	76	1,962
Clay	5.70		57
Chicago & North-Western—Toledo & Northwestern.....	5.70	10	57
Clayton	12.17		12
Chicago, Mil. & St. Paul—Davenport & Northwestern.....	12.17	1.00	12
Clinton	85.85		9,140
Davenport, Rock Island & Northwestern.....	9.12	14	127
Chicago & North-Western—Main Line.....	40.17	184	7,801
Chicago, Mil. & St. P.—Chicago and Council Bluffs Div..	36.06	45	1,622
Crawford	79.142		6,185
Dubuque & Sioux City—Omaha District.....	83.17	45	1,492
Chicago & North-Western—Main Line.....	81.60	129	4,076
Chicago, Mil. & St. P.—Chicago and Council Bluffs Div..	12.60	45	562
Chicago Great Western—Mason City and Ft. Dodge Div..	1.872	8	5
Dallas	60.24		2,586
Chicago, Rock Island & Pacific—Iowa Division.....	17.54	52	912
Chicago, R. I. & Pacific—Des Moines & Fort Dodge Div..	26.98	19	512
Chicago, Mil. & St. P.—Chicago & Council Bluffs Div....	24.72	45	1,112
Davis	24.89		1,286
Chicago, Rock Island & Pacific—Southwestern Div.....	22.89	52	1,190
Wabash Railway—Main Line, Moulton South.....	2.00	48	96
Delaware	79.046		2,808
Chicago Great Western—Main Line.....	25.626	56	1,435
Dubuque & Sioux City—Main Line.....	24.46	55	1,345
Chicago, Mil. & St. Paul—Davenport & Northwestern.....	28.96	1	28
Des Moines	61.226		2,463
Burl. Cedar R. & Nor.—Main Line—(Mediapolis South)..	15.90	81	474
Burl. Cedar R. & Nor.—Main Line—(Mediapolis North)..	5.88	29	170
Chicago, Burl. & Quincy—Main Line—(Burlington East)..	1.60	89	89
Chicago, Burl. & Quincy—Main Line—(Burlington West)..	17.07	76	1,297
Chicago, Burlington & Quincy—Keokuk & S. Paul.....	8.98	46	418
Chicago, Burlington & Quincy—Burl. & N.-W.....	12.966	2	25
Dickinson	29.88		298
Burl., Cedar Rapids & Northern—C. R., I. F. & N.-W....	29.88	10	298
Dubuque	61.630		3,420
Chicago Great Western—Main Line.....	81.210	56	1,747
Dubuque & Sioux City—Main Line.....	30.42	55	1,678
Emmet	16.20		162
Burl., Cedar Rapids & Northern—C. R., I. F. & N.-W....	16.20	10	162

TABLE No. 6—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed Value.
Fayette	63.886		\$ 1,840
Chicago Great Western—Main Line—Oelwein S. E.	5.436	\$ 56	304
Chicago Great Western—Main Line—(Oelwein N. W.) ...	14.39	79	1,136
Chicago Great Western—Southwestern Branch.....	6.991	62	363
Chicago, Milwaukee & St. Paul—Davenport & Norw'st'n	37.03	1	37
Floyd	39.67		1,068
Burlington, Cedar Rapids & Northern—Main Line.....	20.38	42	855
Dubuque & Sioux City—Mona Branch.....	19.27	11	211
Chicago & North-Western—Iowa Minn. & N. W.	.02	13	
Franklin	41.291		541
Bur., Cedar Rapids & Northern—O. R., I. F. & N. W.	12.43	10	124
Chicago Great Western—Mason City & Fort Dodge.....	.63	3	1
Dubuque & Sioux City—Main Line.....	1.10	32	35
Iowa Central Railway—Main Line.....	27.231	14	381
Fremont	33.523		2,474
Chicago, Bur. & Q.—Kan. City, St. Joe & Coun. Bluffs..	29.763	79	2,353
Wabash—Omaha & St. Louis Line.....	8.74	14	122
Greene	24.19		3,120
Chicago & North-Western—Main Line.....	24.19	129	3,120
Grundy	65.63		1,138
Burlington, Cedar Rapids & Northern—Pacific Division..	15.20	10	182
Bur., Cedar Rapids & Northern—O. R., I. F. & N. W.	11.04	10	110
Chicago Great Western—Southwestern Branch.....	7.97	52	414
Chicago & North-Western—Iowa, Minn. & N. W.	18.47	13	240
Chicago & North-Western—Toledo & Northwestern.....	12.79	17	217
Dubuque & Sioux City—Main Line.....	.16	32	5
Guthrie	33.84		1,863
Chicago, Rock Island & Pacific—Iowa Division.....	19.30	52	1,003
Chicago, Milwaukee & St. Paul—Chi. and Coun. B. Div.	19.54	45	879
Hamilton	76.23		1,765
Chicago & North-Western—D. M. & Minneapolis Branch.	7.45	20	149
Chicago & N. W.—Toledo and N. W. (Jewel Jct. North)...	21.31	30	639
Chicago & N. W.—Toledo and N. W. (Jewel Jct. East)...	8.23	17	140
Chicago & N. W.—Toledo and N. W. (Jewel Jct. West)...	15.99	6	95
Dubuque & Sioux City—Main Line.....	23.20	32	742
Hancock	25.71		1,388
Minneapolis & St. Louis—Southern Division.....	25.71	54	1,388
Hardin	95.219		1,761
Bur., C. R. & N.—Cedar Rapids, Iowa Falls and N. W.	17.89	10	178
Iowa Central Railway—Main Line.....	23.769	14	402
Chicago & North-Western—Toledo and N. W.	24.81	17	421
Dubuque & Sioux City—Main Line.....	23.75	32	760
Harrison	101.091		4,591
Dubuque & Sioux City—Omaha District.....	29.42	45	1,323
Chicago & N. W.—Main Line—(Missouri Valley East)...	26.70	129	3,444
Chicago & N. W.—Main Line—(Missouri Valley South)...	3.63	147	533
Chicago & N. W.—Sioux O. Branch—Mo. Val., Cal. Jct.	5.00		254
Chicago & N. W.—Sioux O. Branch—(Cal. Jct. North)...	21.40	30	643
Chicago & N. W.—Sioux O. Branch—(Cal. Jct. West)...	5.00	13	65
Chicago, Milwaukee & St. Paul—Chicago and O. B. Div.	7.01	45	315
Chicago Great Western—Mason City and Ft. Dodge.....	1.931	3	5
Henry	36.563		1,505
O., B. & Q.—Burlington & N. W.—From Winfield S. E.	6.52	2	13
Chicago, Burlington & Quincy—Main Line.....	19.384	76	1,471
Chicago, Burlington & Quincy—Burlington and Western.	10.679	3	21
Howard	37.41		1,063
Chicago Great Western—Main Line.....	13.030	79	1,039
Chicago, Milwaukee & St. Paul—Iowa-Minnesota Div.	24.38	1	24
Humboldt	33.54		1,936
Bur., C. R. & N.—Cedar Rapids, Iowa Falls and N. W.	24.99	10	249
Minneapolis & St. Louis Railway—Southern Division.....	23.41	54	1,254
C. & N. W.—Toledo & Northwestern (Hawarden Line)...	27.14	10.00	271
C. & N. W.—Toledo & Northwestern (North Line).....	8.00	13.00	132

TABLE No. 6—CONTINUED.

Names of Counties and Railroads.		Miles of road.	Assessed value per mile.	Total assessed value.
<i>Ida</i>	Chicago & N.-W.—Maple River Branch, (south line)....	20.28		\$ 125
	Chicago & N.-W.—Maple River Branch, (south line)....	20.28	\$ 6	125
<i>Iowa</i>	Chicago, Rock Island & Pacific—Iowa Division.....	57.98		1,673
	Chicago, Rock Island & Pacific—Iowa Division.....	25.25	65	1,641
	Chicago, Milwaukee & St. Paul—Kansas City Division...	32.68	1	32
<i>Jackson</i>	Chicago, Milwaukee & St. Paul—Chicago and Council Bluffs Division (Illinois-Iowa state line to Sabula, and from Brown's Junction southwest to county line).	23.45		1,069
	Chicago, Milwaukee & St. Paul—Dubuque Division (from Green Island south).....	.98	45	41
	Chicago, Milwaukee & St. Paul—Green Island Branch...	10.62	45	477
	Chicago, Milwaukee & St. Paul—Green Island Branch...	11.90	45	535
<i>Jasper</i>	Chicago Great Western—Southwestern Branch.....	57.408		3,278
	Chicago, Rock Island & Pacific—Iowa Division.....	19.093	52	989
	Iowa Central Railway—Main Line.....	34.58	65	2,234
	Iowa Central Railway—Main Line.....	8.991	14	55
<i>Jefferson</i>	Chicago, Burlington & Quincy—Main Line.....	69.000		3,237
	Chicago, Burlington & Quincy—Burlington and Western	24.536	76	1,908
	Chicago, Burlington & Quincy—Burlington and Western	17.784	2	85
	Chicago, Rock Island & Pacific—Southwestern Division...	26.68	52	1,384
<i>Johnson</i>	Burlington, Cedar Rapids & Northern—Main Line.....	43.25		2,891
	Burlington, Cedar Rapids & Northern—Main Line.....	16.05	70	1,123
	Chicago, Rock Island & Pacific—Iowa Division.....	27.20	65	1,768
<i>Jones</i>	Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.	45.30		1,168
	Chicago, Mil. & St. Paul—Dubuque and Southwestern	23.54	45	1,149
	Chicago, Mil. & St. Paul—Dubuque and Southwestern	1861.	1	18
	Chicago, Mil. & St. Paul—Davenport & Mo	1.15	1	1
<i>Keokuk</i>	Chicago, Burlington & Quincy—Burlington and Western	69.998		210
	Chicago, Burlington & Quincy—Burlington and Western	18.443	2	26
	Chicago, Rock Island & Pacific—Oskaloosa Division.....	25.79	6	154
	Chicago, Milwaukee & St. Paul—Kansas City Division...	30.76	1	30
<i>Kossuth</i>	Burlington, Cedar Rapids & Northern—Cedar Rapids, Iowa Falls and Northwestern (south line).....	58.61		1,347
	Burlington, Cedar Rapids & Northern—Cedar Rapids, Iowa Falls and Northwestern (south line).....	4.80	10	48
	Minneapolis & St. Louis Railway—Southern Division.....	7.80	54	421
	Chicago & North-Western—Toledo and Northwestern....	46.51	19	881
<i>Lee</i>	Atchison, Topeka & Santa Fe Railway.....	56.046		3,511
	Chicago, Burlington & Quincy—Keokuk and St. Paul....	19.76	98	1,837
	Chicago, Burlington & Quincy—St. Louis, Keokuk and Northwestern (from Keokuk to Iowa-Missouri State Line).....	33.296	46	1,581
	Chicago, Burlington & Quincy—St. Louis, Keokuk and Northwestern (from Keokuk to Iowa-Missouri State Line).....	2.99	48	143
<i>Linn</i>	Burl. Cedar Rapids & Northern—Main Line (C. R. East)...	102.74		7,742
	Burl. Cedar Rapids & Northern—Main Line (C. R. East)...	9.60	70	672
	Chicago & North-Western—Main Line (Cedar Rapids East)...	12.07	52	627
	Chicago & North-Western—Main Line (Cedar Rapids East)...	13.29	184	3,859
	Chicago, Milwaukee & St. Paul—Chicago and Council Bluffs Division (from Marion West and from Springville East).....	11.12	169	1,879
	Chicago, Milwaukee & St. Paul—Chicago and Council Bluffs Division (from Marion to Springville).....	17.06	45	767
	Chicago, Milwaukee & St. Paul—Chicago and Council Bluffs Division (from Marion to Springville).....	8.98	46	413
	Chicago, Milwaukee & St. Paul—Kansas City Division....	17.54	1	17
	Chicago, Milwaukee & St. P.—Dubuque and Southwestern	8.11	1	8
<i>Louis</i>	Burlington, Cedar Rapids & Northern—Main Line.....	45.288		1,708
	Chicago, Burlington & Quincy—Burl. and Northwestern.	23.15	29	671
	Chicago, Rock Island & Pacific—Southwestern Division (Columbus Junction East).....	8.143	3	6
	Chicago, Rock Island & Pacific—Southwestern Division (Columbus Junction West).....	12.29	54	668
	Chicago, Rock Island & Pacific—Southwestern Division (Columbus Junction West).....	6.70	55	368
<i>Lucas</i>	Chicago, Burlington & Quincy—Main Line.....	26.858		2,040
	Chicago, Burlington & Quincy—Main Line.....	26.858	76	2,040
<i>Lyon</i>	Burl. Cedar Rapids & Northern—O. R., I. F. and N.-W..	37.82		878
	Burl. Cedar Rapids & Northern—O. R., I. F. and N.-W..	37.82	10	873

TABLE No. 6—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Madison	27.979		\$ 1,727
Chicago Great Western—Southwestern Branch.....	19.479	\$ 66	1,265
Chicago, Rock Island & Pacific—Iowa Division.....	8.50	52	442
Mahaska	69.459		510
Chicago, Burlington & Quincy—Burlington and Western.	26.746	2	53
Chicago, Rock Island & Pac.—Oskaloosa Div. (Evans East)	17.46	6	104
Iowa Central Railway—Main Line.....	25.253	14	353
Martin	70.497		1,427
Chicago, Burlington & Quincy—Albia, Knoxville and Des Moines, and Des Moines and Knoxville (from Tracy north to county line).....	80.694	2	61
Wabash—Des Moines and St. Louis Line.....	89.00	25	1,965
Chicago, Burlington & Quincy—Burlington and Western.	.806	2	1
Marshall	113.071		6,332
Chicago Great Western—Southwestern Branch.....	81.823	52	1,654
Iowa Central Railway—Main Line.....	29.968	14	418
Chicago & North-Western—Main Line.....	25.92	140	3,638
Chicago, Milwaukee & St. P.—Chicago and C. B. Div.....	25.39	45	1,142
Mills	73.143		4,006
Chicago, Bur. & Q.—Main Line (Pacific Junction East).....	25.24	76	1,918
Chicago, Bur. & Q.—Main Line (Pacific Junction West).....	4.00	49	196
C., B. & Q.—K. C., St. J. & C. B. (Pacific Jct. South).....	7.867	79	627
C., B. & Q.—K. C., St. J. & C. B. (Pacific Jct. North).....	10.026	90	902
Wabash—Omaha and St. Louis Line.....	25.94	14	363
Mitchell	87.606		1,645
Chicago Great Western—Main Line.....	9.908	79	782
Dubuque & Sioux City—Mona Branch.....	22.40	11	246
Chicago Great Western—Manley-Hayfield Branch.....	5.305	3	15
Monona	50.10		1,013
Chicago, & North-Western—Maple River Branch.....	24.35	6	146
Chicago & N. W.—R. C. and Pacific Branch (Onawa N.)	15.75	86	567
Chicago & N. W.—S. C. and Pacific branch (Onawa S.)	10.02	30	300
Monroe	73.895		3,230
Chicago, Burlington & Quincy—Main Line.....	27.915	76	2,121
Wabash—Des Moines & St. Louis Line (Albia North).....	10.94	56	352
Wabash—Des Moines & St. Louis Line (Albia South).....	11.00	48	528
Iowa Central Railway—Main Line.....	13.57	14	189
Chicago, Milwaukee & St. Paul—Kansas City Division.....	10.47	1	10
Montgomery	26.636		2,024
Chicago, Burlington & Quincy—Main Line.....	26.636	76	2,024
Muscatine	66.53		4,217
Burl. C. R. & Nor.—Main Line (West Liberty South).....	16.91	24	490
Burl. C. R. & Nor.—Main Line (West Liberty North).....	2.00	70	140
Chicago, R. I. & Pac.—Iowa Div. (West Liberty East).....	21.85	94	2,163
Chicago, R. I. & Pac.—Iowa Div. (West Liberty West).....	3.00	65	195
Chicago, Rock Island & Pacific—Southwestern Division.....	22.77	54	1,229
O'Brien	31.91		550
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	6.61	45	297
Chicago & North-Western—Toledo & Northwestern.....	25.30	10	253
Osceola	44.27		1,071
Burl., C. R. & Nor.—Cedar R., Iowa Falls & N. W.....	26.29	10	262
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	17.98	45	809
Page	19.83		277
Wabash—Omaha & St. Louis Line.....	19.83	14	277
Palo Alto	27.29		272
Burl., C. R. & Nor.—Cedar Rapids, Iowa Falls & N. W.....	27.29	10	272
Plymouth	44.40		1,641
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	9.48	45	426
Dubuque & Sioux City—Main Line—LeMars East.....	16.38	12	196
Dubuque & Sioux City—Main Line—Southwest of LeMars.....	1.54	55	1,019
Pocahontas	33.95		338
Chicago & North-Western—Toledo & Northwestern.....	24.18	1	241
Dubuque & Sioux City—Main Line.....	9.77	12	117

TABLE No. 6—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Polk	\$120.428		\$ 5,105
Des Moines Union Ry.—C. G. W. (East of Union Station).....	1.00	52	87
Des Moines Union Ry.—C. G. W. (Union Station South).....	.74	66	48
Des Moines Union Ry.—Wabash (Union Station East).....	2.63	35	92
Des Moines Union Ry.—C. B. & Q. (Union Station East).....	2.38	2	4
Chicago & W.—Southwestern Branch—Des Moines N. E.	21.806	52	1,111
Chicago G. W.—Southwestern Branch—Des Moines South	7.722	66	509
Chicago, R. I. & Pac.—Iowa Div. (Des Moines East).....	17.64	65	1,146
Chicago, R. I. & Pac.—Iowa Div. (Des Moines West).....	1.09	52	524
Chicago, R. I. & Pac.—Des Moines and Ft. Dodge Div.....	9.24	19	175
Wabash—Des Moines & St. Louis Line	15.01	35	525
Chicago & North-Western—Des Moines and Minn. Branch	24.16	39	869
C. B. & Q.—A. K. & D.—Des Moines Union S. E.	7.805	2	15
Pottawattamie	162.281		9,024
Omaha Bridge & Terminal Railway	4.017	48	192
Chicago, Burlington & Quincy—K. C., St. J. & O. B.	8.230	90	745
Chicago, Rock Island & Pacific—Iowa Division	45.05	52	2,342
Wabash—Omaha & St. Louis Line	11.22	14	157
Dubuque & Sioux City—Omaha District	17.62	45	792
Union Pacific—Main Line	2.06	348	716
Chicago & North-Western—Main Line	19.06	147	2,801
Chicago, Milwaukee & St. Paul—Chicago and O. B. Div.	26.55	45	1,194
Chicago Great Western—Mason City & Ft. Dodge	23.874	3	75
Poweshiek	49.591		1,969
Chicago, Rock Island & Pacific—Iowa Division	25.68	65	1,669
Iowa Central Railway—Main Line	22.911	14	320
Ringgold	23.986		1,579
Chicago Great Western—Southwestern Branch.....	23.986	66	1,579
Sac	44.44		1,005
Dubuque & Sioux City—Omaha District.....	18.96	45	863
Chicago & North-Western—Maple R. Br. (Carnarvon W.)	16.91	6	101
Chicago & North-Western—Toledo and Northwestern	8.57	6	51
Scott	50.67		2,875
Dav., R. I. & Northwestern—(Davenport East).....	1.00	27	27
Dav., R. I. & Northwestern—(Davenport North).....	23.80	14	333
Chicago, Rock Island & Pacific—Iowa Division	18.76	99	1,862
Chicago, Rock Island & Pacific—Southwestern Division.....	12.11	54	658
Shelby	64.116		1,547
Chicago Rock Island & Pacific—Iowa Division,	6.42	52	333
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div.	24.81	45	1,116
Chicago Great Western—Mason City & Ft. Dodge	32.886	3	98
Stout	57.15		1,344
Chicago, St. Paul, Minneapolis & Omaha—Main Line.	22.09	45	994
Chicago & North-Western—Toledo and Northwestern.....	35.06	10	350
Story	74.75		5,168
Chicago & North-Western—Main Line (Ames East).....	20.23	140	2,832
Chicago & North-Western—Main Line (Ames West).....	4.00	129	516
Chicago & North-Western—D. M. and M. Br. (Ames S.)	11.62	36	418
Chicago & North-Western—D. M. and M. Br. (Ames N.)	14.11	20	282
Chicago, Milwaukee & St. P.—Chicago and O. B. Div.....	24.79	45	1,115
Tama	184.938		6,585
Burlington, Cedar Rapids & Northern—Pacific Division	18.17	10	181
Chicago Great Western—Southwestern Branch	12.653	52	658
Chicago & North-Western—Main Line (Tama East).....	15.81	156	2,458
Chicago & North-Western—Main Line (Tama West)	10.03	140	1,404
Chicago & North-Western—Iowa, Minn. & N. W.	30.81	18	594
Chicago & North-Western—Toledo & Northwestern	22.14	17	376
Chicago, Milwaukee & St. Paul—Chi. and Conn. B. Div.	26.82	45	1,184
Taylor	5.792		382
Chicago Great Western—Southwestern Branch	5.792	66	382
Union	47.857		3,373
Chicago, Burlington & Quincy—Main Line.....	24.779	76	1,883
Chicago Great Western—Southwestern Branch.....	22.578	66	1,490

TABLE No. 6—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Wapello</i>	61.753	....	\$ 2,458
Chicago, Burlington & Quincy—Main Line	23.723	\$ 76	2,080
Chicago, Rock Island & Pacific—Southwestern Division ..	7.72	52	401
Chicago, Milwaukee & St. Paul—Kansas City Division ..	27.31	1	27
<i>Warren</i>	23.47	....	1,036
Chicago Great Western—Southwestern Branch	15.774	66	1,041
Chicago, Burlington & Quincy—A., K. & D. Branch	7.696	2	15
<i>Washington</i>	53.535	....	1,476
Chicago, Burlington & Quincy—Burlington & Western ..	13.675	2	27
Chicago, Rock Island & P.—South'w'rn Div.—(Wash. E.) ..	10.60	56	593
Chicago, R. ck I. & P.—South'w'rn Div.—(Wash. S.-W.) ..	15.04	52	782
Chicago, Rock Island & Pacific—Okaaloosa Division	14.04	6	84
<i>Wayne</i>	42.71	....	1,457
Chicago, Rock Island & Pacific—Southwestern Division ..	27.75	52	1,443
Chicago, Milwaukee & St. Paul—Kansas City Division ..	14.96	1	14
<i>Webster</i>	121.733	....	2,179
Chicago Great Western—Mason City & Fort Dodge	27.853	8	83
Dubuque & Sioux City—Main Line (Fort Dodge East) ..	18.74	32	439
Dubuque & Sioux City—Main Line (Fort Dodge to Tara) ..	6.00	67	342
Dubuque & Sioux City—Main Line (Tara Northwest)	7.00	12	84
Dubuque & Sioux City—Omaha District	5.97	45	268
Minneapolis & St. Louis—(Fort Dodge North)	4.00	54	216
Minneapolis & St. Louis—(Fort Dodge South)	31.21	19	592
Chicago & North-Western—Toledo & Northwestern	25.96	6	155
<i>Winnebago</i>	32.84	....	1,277
Minneapolis & St. Louis—Main Line	20.91	54	1,129
Chicago & North-Western—Iowa, Minn. & Northwestern ..	11.43	13	143
<i>Winnebago</i>	31.21	....	29
Chicago, Mil. & St. Paul—Iowa and Minnesota Division ..	16.96	1	16
Chicago, Mil. & St. P.—Iowa and D. Div. (Calmar S.-W.) ..	11.78	1	11
Chicago, Mil. & St. Paul—Davenport & Northwestern ..	2.47	1	2
<i>Woodbury</i>	55.83	....	1,189
Chicago, St. Paul, Minneapolis & Omaha—Main Line .....	.94	45	42
Dubuque & Sioux City—Main Line	5.48	55	301
Dubuque & Sioux City—Main Line (Adjoining Pass. Sta.) ..	.64	12	7
Chicago & N.-W.—Maple River Branch (South Line)	6.00	6	36
Chicago & North-Western—Sioux City and Pacific Branch ..	22.32	36	803
<i>Worth</i>	51.154	....	1,240
Burl., Cedar R. & Nor.—Main Line (Manly Junction South) ..	2.797	42	117
Burl., Cedar R. & Nor.—Main Line (Northwood North) ..	4.003	59	236
Chicago Great Western—Manly-Hayfield Branch	14.486	8	43
Chicago Great Western—Mason City & Ft. Dodge	2.166	8	6
Iowa Central Ry.—Main Line (Manly Junction North)	11.83	54	611
Iowa Central Ry.—Main Line (Manly Junction South)	2.262	14	31
Minneapolis & St. Louis—Main Line .....	.83	54	17
Chicago & North-Western—Iowa, Minn. & Northwestern ..	13.73	13	179
<i>Wright</i>	83.430	....	859
Burl., Cedar R. & N.—Cedar R., I. E. & N. W. (South Line) ..	26.11	10	261
Chi. Great Western—Mason C. & Ft. D.—From Clarion N.E. ..	15.763	8	47
Chi. Great Western—Mason C. & Ft. D.—From Clarion S.W. ..	17.707	8	55
Chicago & N.-W.—Toledo & N. W. (Eagle Grove South) ..	7.69	30	230
Chicago & N.-W.—Toledo & N. W. (Eagle Grove North) ..	11.85	19	225
Chicago & N.-W.—Toledo & N. W. (Eagle Grove West) ..	4.81	10	43

NOTE—For total amount of sleeping car assessment see Table No. 2.

TABLE No. 7.

Abstract of reports of railway companies for the year ending December 31, 1903. (By divisions.)

Name of Road or Division.	Miles of main track in Iowa.	Gross Earnings for Iowa.		Operating Expenses for Iowa.		Net Earnings or Loss for Iowa.				Taxes paid in 1906 in Iowa.
		Total.	Per mile.	Total.	Per mile.	Net Earnings.		Total.	Per mile.	
						Total.	Per mile.			
1-Albia & Centerville Ry. Co.	24.44	\$ 34,221.50	\$ 1,400.22	\$ 30,616.65	\$ 1,253.72	\$ 3,604.85	\$ 147.50	.....	.....	\$ 3,019.18
2-Ames & College Ry. Co.	1.96	14,016.17	7,079.57	10,832.34	5,494.06	3,183.83	1,597.36	.....	.....	276.06
3-Atchison, Topeka & Santa Fe Ry.	19.76	305,451.57	15,452.56	200,660.05	10,156.38	104,791.52	5,305.21	.....	.....	10,450.61
4-Chicago, Burlington & Q. Ry. Co.	275.92	6,591,845.17	23,889.87	8,562,038.28	12,909.59	8,029,506.89	10,979.98	\$ 4,112.46	\$ 73.75	124,621.73
(a) Main Line.....	53.83	47,975.93	894.21	31,335.26	584.06	.....	.....	26,504.20	733.54	4,250.73
(b) Ft. Madison Branch.....	23.54	14,551.44	618.42	101,653.64	4,319.76	.....	.....	.....	.....	2,840.69
(c) Charleston Branch.....	43.60	132,666.49	3,036.46	107,863.27	2,450.15	24,700.22	573.75	.....	.....	6,712.75
(d) Creston Branch.....	64.30	278,440.22	4,301.43	145,833.79	2,268.49	184,761.43	8,496.74	.....	.....	9,949.51
(e) Nebraska City Branch.....	67.87	202,236.50	2,982.96	812,781.51	12,123.02	.....	.....	110,532.21	1,623.66	2,250.08
(f) Albia, K. & O. M. & S.....	23.00	185,604.43	8,069.50	143,745.71	6,250.25	.....	.....	8,714.53	183.63	7,470.22
(g) Charleston, D. M. & S.....	54.28	111,566.33	2,055.40	149,234.78	2,750.21	.....	.....	6,125.10	112.50	8,842.15
(h) Leon, Me. N. & S. W.....	27.04	111,410.68	4,123.79	84,833.75	3,136.82	.....	.....	2,414.23	116.55	2,996.83
(i) Western Iowa R. R.....	20.83	23,119.98	1,132.71	23,694.09	1,135.66	.....	.....	2,543.89	124.71	2,423.09
(j) Red Oak & Atlantic.....	21.96	20,425.47	929.40	23,068.59	1,050.03	.....	.....	2,012.47	91.55	1,751.51
(k) Nebraska City, S. & N. E.....	21.07	22,916.67	1,136.76	24,528.14	1,160.23	.....	.....	2,012.47	91.55	1,751.51
(l) Lincoln, S. & N. E.....	16.77	17,895.83	1,065.43	19,323.32	1,156.83	.....	.....	27,079.41	50,901.14	1,533.15
(m) Hastings & Aroon.....	56.63	6,880.95	1,213.72	32,368.89	571.91	154,246.34	2,753.12	.....	.....	14,422.51
(n) Northern Division.....	56.07	432,896.51	7,723.20	278,022.97	4,975.07	16,235	7.49	.....	.....	818.07
(o) Kansas City, St. Joe & C. B.....	2.743	3,955.44	1,423.16	3,955.15	1,417.67	16,235	7.49	.....	.....	8,250.24
(p) Parkio Valley R. R.....	23.228	48,127.95	2,072.44	47,890.54	2,059.89	194.82	7.80	.....	.....	2,111.64
(q) Brownville & Nodaway V.....	17.763	32,553.11	1,830.01	32,205.96	1,812.88	182.18	7.43	.....	.....	12,629.68
(r) Clarinda, C. S. & S. W.....	17.763	32,553.11	1,830.01	32,205.96	1,812.88	239,882.22	5,062.57	.....	.....	5,636.43
(s) Keokuk & St. Paul R. R.....	42.276	461,554.49	10,917.55	222,172.24	5,255.28	2,761.96	54.16	.....	.....	.....
(t) St. Louis, Keokuk & N. W.....	51.000	59,230.05	711.55	53,527.07	667.39	.....	.....	.....	.....	.....

Notes—The Chicago, Burlington & Quincy Ry. Co. reported earnings on the Davenport Rock Island & N. W. Ry. of \$90,732.01, and operating expenses of \$150,514.17, which are not included in gross earnings and operating expenses given above.

TABLE No. 7—CONTINUED.

Name of Road or Division.	Miles of main track in Iowa.	Gross Earnings for Iowa.		Operating Expenses for Iowa.		Net Earnings or Loss for Iowa.				Taxes paid in 1908 in Iowa.
		Total.	Per mile.	Total.	Per mile.	Net Earnings.		Total.	Per mile.	
						Total.	Per mile.			
(a) Humboldt & Shenandoah	95.748	\$ 148,187.98	\$ 1,491.94	\$ 180,280.88	\$ 1,881.80	\$ 14,571.68	\$ 190.12	\$ 87,142.40	\$ 886.98	\$ 9,999.05
(v) Keokuk & Western	73.18	186,739.48	2,551.76	184,167.85	2,516.81	2,977.27	40.59	22,676.26	309.07	11,550.81
(w) Chicago, Burlington & K. C.	77.64	181,865.18	2,052.30	184,577.44	2,377.27	2,148.91	27.68	27,702.60	356.52	5,268.28
(z) Burlington & Western	83.83	103,943.85	1,247.38	131,736.54	1,580.90	7,792.49	92.83	27,702.60	333.52	5,483.77
(y) Burlington & Northwestern	83.678	146,245.84	1,744.83	95,175.91	1,136.52	46,980.91	558.45	46,980.91	558.45	8,027.99
(z) Des Moines & Kansas City	97.788	219,743.81	2,247.01	142,693.81	1,458.37	77,127.00	788.64	.....	.....	8,561.80
Totals and averages	1,889.0019	\$ 9,491,450.51	\$ 6,929.62	\$ 6,172,681.27	\$ 4,598.58	\$3,318,819.24	\$2,428.01	.....	.....	\$ 297,264.58
5—Chicago Great Western Ry.										
(a) Main Line	142.530	1,681,498.00	11,797.41	1,644,824.00	11,588.98	87,162.00	290.73	.....	.....	.....
(b) Southwestern Branch	228.448	1,808,917.00	6,707.84	1,289,880.00	5,646.22	14,078.00	61.63	.....	.....	.....
(c) Cedar Falls Branch	7.480	5,203.00	695.58	7,649.00	1,022.69	.....	.....	2,446.00	827.01	.....
(d) Hampton (Waverly) Branch	71.265	80,082.00	1,123.44	8,001.00	1,149.24	.....	.....	1,880.00	26.80	.....
(e) Mauley-Hayfield (Lytle) Br.	19.791	17,686.00	886.64	17,846.00	901.67	.....	.....	189.00	8.08	.....
Totals and averages Great Western proper	469.509	\$ 8,088,864.00	\$ 6,577.83	\$ 8,041,558.00	\$ 6,478.16	\$ 46,798.00	\$ 99.87	.....	.....	\$ 104,419.00
(f) Wisconsin, Minn. & Pac. R. R.	22.520	82,577.00	1,447.00	88,548.00	1,490.00	.....	.....	\$ 971.00	\$ 48.00	2,167.80
(g) Mason C. & Ft. D.—Main L.	214.868	.....	.....	.....	.....	.....	.....	.....	.....	.....
(h) M. C. & Ft. D.—Hampton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(i) Clinton Branch	26.925	.....	.....	.....	.....	.....	.....	.....	.....	.....
(j) M. C. & Ft. D.—Lehigh Br.	15.762	.....	.....	.....	.....	.....	.....	.....	.....	.....
(k) M. C. & Ft. D.—Coalville Br.	2.888	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals and averages Chicago Great Western System	751.907	\$ 8,514,825.00	\$ 5,480.96	\$ 8,829,198.00	\$ 5,238.18	\$ 155,687.00	\$ 242.78	.....	.....	\$ 122,049.80
6—Chicago, Milwaukee & St. P. Ry.										
(a) Chicago and C. B. Div.	849.18	4,483,266.00	12,698.03	2,659,274.98	7,616.86	1,778,991.02	5,081.17	.....	.....	96,487.61
(b) Green Island Branch	11.90	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Kansas City Division	157.84	1,181,842.87	7,508.60	1,162,717.61	7,896.48	22,124.78	140.17	.....	.....	27,841.03

	90.27	538,027.03	5,819.42	839,810.46	4,086.71	153,216.57	1,752.71	17,251.90	488.55	12,725.66
(d) Sioux City Branch	136.19	1,066,118.78	7,888.78	2,911.14	4,535.45	445,787.64	3,273.80	28,398.06	401.96	21,364.81
(e) Dubuque Division	85.62	2,787.86	6,85.84	53,490.06	1,122.30			28,398.06	373.96	5,983.28
(f) Cascade Branch	58.31	30,062.06	516.44	23,885.06	1,294.14			28,398.06	373.96	1,284.02
(g) Volga Branch	21.81	20,290.96	890.88	471,454.86	2,394.14			28,398.06	373.96	14,215.04
(h) Wankon Branch	151.07	442,803.24	2,881.81	104,465.06	3,394.14			28,398.06	373.96	2,573.02
(i) Dubuque and S. W. Div.	43.63	96,401.21	2,111.80	59,119.76	1,898.56			19,014.96	618.67	6,730.26
(j) Davenport and S. W. Div.	82.19	89,201.79	3,117.82	127,724.96	3,089.62			69,156.26	6,644.75	1,486.80
(k) Macgregor Branch	41.34	200,866.60	4,585.86	153,445.86	14,578.67			6,644.75	6,644.75	8,013.09
(m) Clinton Branch	10.53	84,263.62	7,864.36	23,029.75	2,413.70			18,742.46	576.17	1,902.21
(n) D-cora Branch	9.64	16,832.00	1,717.19	23,029.75	2,413.70			5,611.46	4.50	898.19
(o) Austin Branch	27.95	107,839.75	8,840.42	961,164.14	8,247.41			4,819.71	233.46	4,267.44
(p) Iowa and Dakota Branch	291.49	1,667,623.75	7,488.86	961,164.14	8,247.41			5,116.46	148.81	8,486.84
(q) Elkader Branch	19.20	11,723.21	1,616.85	87,083.18	1,893.56			9,190.84	233.46	10,984.99
(r) Spirit Lake Branch	20.09	82,776.23	1,616.85	87,083.18	1,893.56			9,190.84	233.46	10,984.99
(s) Eden Branch	8.95	2,169.79	241.35	4,490.50	721.85			5,116.46	148.81	470.85
(t) Sioux City and Dakota Div.	40.55	203,198.81	5,154.86	124,153.55	8,061.74			9,190.84	233.46	10,984.99
(u) Des Moines Div. - Main Line	155.46	474,039.75	8,049.40	465,083.85	2,961.66			9,190.84	233.46	10,984.99
(v) Des Moines Div. - Lake Br.	83.68	36,512.87	8,445.42	45,712.71	1,844.88			9,190.84	233.46	10,984.99
(w) D. M. Div. - B one Line	84.97	82,009.18	8,445.42	87,125.61	2,491.44			9,190.84	233.46	10,984.99
(z) Muscatine Line	76.94	217,846.45	2,824.40	76,415.45	993.18			9,190.84	233.46	10,984.99
Totals and averages	1864.47	\$11,504,717.94	\$6,170.50	\$7,752,963.29	\$4,162.02	\$3,744,739.65	\$2,008.45	198,395.25	1,080.17	\$8,763.12
7 - Chicago & North-Western Ry.	330.32	8,185,805.43	23,396.63	4,765,233.11	13,590.74	8,421,542.82	9,765.91	58,759.88	828.25	161,150.43
(a) Chi. & North-Western Ry.	70.98	81,844.49	1,153.06	140,688.57	1,981.81			10,088.81	1,181.04	6,800.67
(b) Iowa Midland Branch	8.50	11,373.65	1,583.07	21,412.46	2,519.11			136,165.85	2,127.56	6,644.22
(c) Stanwood & Tipton Branch	64.00	144,818.99	2,804.82	255,084.91	4,468.51					7,964.81
(d) Ottumwa, C. F. & St. P. Br.	+10.10									
(e) Moline Branch	121.54									
(f) Southern Iowa Branch	179.04									
(g) Maple River Branch	93.77									
(h) Boyer Valley Branch	11.81									
(i) Soldier River Branch	43.27									
(j) Fox Lake Branch	3.25									
(k) Iowa Ry. Coal & Mfg. Co.	57.81	31,974.56	9,883.41	14,890.81	4,572.53					1,817.20
(l) D. M. & Minneapolis Br.	57.81	440,145.70	7,676.07	800,612.82	5,242.63					18,280.21
(m) Iowa Southwestern Branch	57.81	54,590.81	131,180.08	181,180.08	2,262.89					7,447.39
(n) Ia. Minn. & N. W. Branch	140.89	445,513.96	8,163.48	585,872.74	4,227.59					18,501.73
(o) Sioux City & Pacific Branch	80.47	784,531.77	9,128.64	459,406.53	5,709.04					21,850.58

* Note - The gross earnings, operating expenses and net earnings per mile of the Mason City & Ft. Dodge Ry., as given above, are based on 140.25 miles, that being the average mileage operated for the year ending December, 31, 1903, making the total operated mileage of the Chicago Great Western (system) in Iowa, 641,397 miles.

+ Included in the report for Chicago & North-Western Ry.

+ Included in the report for Ottumwa, Cedar Falls & St. Paul Branch.

+ Included in the report for Maple River Branch.

+ Included in the report for Toledo & North-Western Ry.

TABLE No. 7—CONTINUED.

Name of Road or Division.	Miles of main track in Iowa.	Gross Earnings for Iowa.		Operating Expenses for Iowa.		Net Earnings or Loss for Iowa.				Taxes paid in 1906 in Iowa.
		Total.	Per mile.	Total.	Per mile.	Net Earnings.		Net Loss.		
						Total.	Per mile.	Total.	Per mile.	
(p) Chicago, Iowa & Dak. Br.	26.40	\$ 12,154.88	\$ 460.48	\$ 22,069.52	\$ 835.96	\$ 20,185.65	\$ 52.64	\$ 9,912.64	\$ 375.48	\$ 2,618.02
(q) Toledo & Northwestern Ry.	883.20	1,585,745.98	4,134.16	1,555,610.28	1,761.62	3,238,650.49	3,668.71			75,123.59
Totals and averages.....	1,573.19	\$12,808,754.45	\$ 7,824.07	\$3,070,008.96	\$5,765.86					\$354,106.07
8—Chicago, Rock Island & Pac. Ry.										
(a) Iowa Division.....	818.12	4,877,157.98	13,570.85	2,540,087.19	7,984.51	1,777,120.74	5,536.34			125,521.91
(b) Southwestern Division.....	194.39	2,128,140.46	10,947.79	1,474,800.48	7,586.81	1,653,339.98	8,380.96			49,881.74
(c) Okalaosa Division.....	79.81	169,665.12	2,130.27	184,111.28	2,321.41			14,446.16	182.14	9,948.90
(d) Wilton Branch.....	12.04	21,494.88	1,785.41	20,840.87	1,729.33					1,807.72
(e) Newton & Tipton Branch.....	6.03					556.01	46.18			15.90
(f) Newton & Monroe Branch.....	17.02	17,838.32	1,017.52	17,900.87	1,051.73			577.05	33.90	1,927.55
(g) Des Moines I. & W. Branch.....	47.06	119,174.50	2,531.32	94,488.46	2,005.80	24,741.04	525.59	13,401.10	288.06	6,594.04
(h) Guthrie Center Branch.....	14.44	16,862.06	1,135.11	29,788.25	2,061.17					1,510.10
(i) Andubon Branch.....	24.41	40,078.59	1,641.89	35,573.75	1,459.11	4,705.84	192.78			3,497.23
(j) Griswold Branch.....	14.22	18,480.81	1,295.08	21,870.57	1,535.04			8,440.26	241.90	1,994.23
(k) Carson Branch.....	17.75	12,764.05	719.91	20,803.53	1,173.87			8,059.77	453.46	2,546.97
(l) Harlan Branch.....	11.86	18,752.11	1,573.46	24,002.02	2,020.37			5,249.91	441.91	1,456.84
(m) Keosauqua Branch.....	4.50	4,892.42	966.11	9,417.24	2,092.73			6,114.75	1,386.81	683.76
(n) Keokuk & D. M. Division.....	162.81	600,232.80	8,688.87	809,594.03	8,199.68	90,688.27	558.74			24,580.01
(o) D. M. & Ft. Dodge Division.....	184.34	559,683.70	4,045.71	892,553.77	3,867.80	167,129.98	1,238.11			24,231.54
(p) Gowrie & North-West. Div.	109.80	140,871.95	1,288.86	144,426.05	1,321.37			8,551.10	82.51	11,897.65
Totals and averages for C. R. I. & P.....	1,171.17	\$8,181,485.27	\$6,988.80	\$5,520,028.95	\$4,718.26	\$2,664,493.82	\$2,275.04			\$297,238.13
Burl., Cedar Rap. & North. Ry.										
(q) Main Line.....	228.68	2,019,567.80	8,881.41	1,747,221.02	7,640.46	212,346.78	1,190.95			54,043.73
(r) Muscatine Division.....	80.66	49,852.89	1,680.23	54,425.64	1,779.78			4,578.45	140.58	7,278.22
(s) Milwaukee Division.....	94.12	155,217.02	1,667.77	132,148.86	1,405.26	8,068.70	82.49			11,672.43
(t) Pacific Division.....	48.12	295,840.85	6,149.17	159,083.81	8,904.84	136,816.04	2,845.23			8,891.68
(u) Iowa City & Western.....	72.09	42,693.19	1,182.98	120,931.15	1,665.81			39,128.86	522.89	2,172.10
(v) Cedar Rap., I. F. & N. W.....	311.31	979,061.66	8,144.38	811,863.81	2,607.80	167,104.87	537.03			41,718.80

(w) Cedar Rapids & Clinton.....	81.93	137,246.90	1,675.17	143,923.83	1,910.96	.....	.....	11,116.93	135.60	9,721.10
(z) Chicago, Decatur & Minn.....	23.26	27,431.17	983.23	52,881.90	2,711.55	.....	.....	30,457.63	1,396.92	1,526.22
(y) Davenport, Iowa & Dakota.....	81.63	57,664.70	1,901.22	64,435.70	1,404.96	.....	.....	6,767.00	213.54	2,619.21
(x) Garner Division.....	50.17	9,451.73	331.55	64,147.51	1,990.01	.....	.....	21,693.73	436.46	6,871.21
(a) Garner Division.....	18.40	9,268.77	341.71	15,722.97	1,990.12	.....	.....	6,435.60	296.41	1,858.20
(b) Waverly Short Line.....	5.68	6,068.92	1,066.92	6,257.48	925.60	759.49	140.76	.....	.....	1,684.88
Totals and averages for B.....										
O. R. & N.....	997.61	\$3,867,387.25	\$3,876.65	\$3,405,844.56	\$3,413.50	\$463,042.60	\$463.15	.....	.....	\$149,766.67
Totals and averages for C.....										
R. I. & P. System.....	2,168.78	\$12,451,872.52	\$5,554.98	\$8,925,371.51	\$4,115.39	\$3,126,501.01	\$1,441.59	.....	.....	\$417,004.80
9—Chicago, St. P. & O. Ry. Co.....										
(a) Main Line.....	57.10	1,064,977.74	19,001.96	519,546.12	9,098.88	565,431.72	9,002.48	.....	.....	23,123.60
(b) Rock River Branch.....	17.44	8,860.40	513.21	11,859.22	830.00	.....	.....	.....	.....	3,154.81
Totals and averages.....	74.54	\$1,083,938.14	\$14,675.72	\$581,405.24	\$7,129.13	\$563,522.90	\$7,546.90	.....	.....	\$31,278.41
10—Coulter & Northern Ry. Co.....	6.00	81,698.73	5,732.29	21,227.08	8,837.85	18,486.65	2,444.44	.....	.....	1,298.78
11—Coulter & Northern Ry. & Coal Co.....	17.012	28,947.26	1,453.46	21,540.17	1,244.17	7,867.08	419.43	.....	.....	1,738.43
12—Des Moines, J. F. & N. Ry. Co.....	83.93	43,698.18	1,288.27	54,992.04	1,000.27	6,716.07	196.00	.....	.....	6,716.07
13—Des Moines, J. F. & N. Ry. Co.....	70.00	43,918.73	1,627.42	50,843.21	1,724.93	.....	.....	\$6,923.48	\$98.91	\$1,432.44
14—Des Moines Union Ry. Co.....	4.01	188,970.73	59,742.63	288,970.73	59,742.63	.....	.....	.....	.....	18,988.63
15—Des Moines & Western Ry.....	4.00	6,968.52	1,742.13	6,968.52	1,742.13	.....	.....	.....	.....	.....
16—Dubuque & Sioux City Ry. Co.....										
(a) Main Line.....	826.95	2,768,859.76	8,468.75	2,217,457.58	6,792.84	\$551,872.18	\$1,686.41	.....	.....	90,299.93
(b) Omaha District.....	190.93	630,849.41	1,816.37	737,233.26	5,624.74	.....	.....	106,558.85	918.37	16,610.78
(c) Cedar Rapids Branch.....	41.68	75,890.43	1,808.07	95,910.43	2,901.11	.....	.....	20,550.00	408.04	5,474.7
(d) Omaha Branch.....	56.14	49,630.84	1,889.20	81,146.95	1,872.11	.....	.....	81,516.11	532.91	7,543.19
(e) Sioux Falls Branch.....	70.13	125,043.45	1,743.03	145,361.03	2,946.90	.....	.....	21,812.58	303.90	10,281.12
(f) Mona Branch.....	72.47	239,831.50	8,413.15	282,817.59	8,747.49	.....	.....	22,983.08	304.26	7,776.75
(g) Stacyville Railroad.....	7.83	2,219.29	5,279.86	9,147.74	1,168.56	.....	.....	6,928.45	873.70	634.07
Totals and averages.....	712.28	\$8,911,822.68	\$5,491.57	\$3,570,254.53	\$5,012.43	\$341,568.10	\$479.54	.....	.....	\$138,420.41
17—Iowa Central Railway Co.....										
(a) Main Line.....	199.536	1,189,496.60	6,170.26	993,892.75	4,570.96	308,126.85	1,599.30	.....	.....	.....
(b) Belmond Branch.....	22.20	19,495.14	878.18	22,879.58	1,040.61	.....	.....	.....	182.45	.....
(c) Story City Branch.....	84.610	51,070.71	1,479.85	50,877.56	1,459.80	668.15	20.08	.....	.....	.....
(d) Montezuma Branch.....	18.610	11,839.90	327.90	14,804.48	1,073.07	.....	.....	7,724.21	200.17	.....
(e) State Center Branch.....	36.610	10,323.90	387.63	21,600.45	810.83	.....	.....	11,276.55	423.30	.....
(f) Newton Branch.....	80.250	21,274.08	703.28	36,031.59	1,192.12	.....	.....	14,787.51	436.84	.....

*NOTE—The gross earnings, operating expenses and net earnings per mile of main track in system, as given above for the Chicago, Rock Island & Pacific, excludes \$3.07 miles of "Trackage Right," mileage.

†NOTE—In addition to above the O. R. & N. Ry. Co. reported earnings of \$20,732.01, and operating expenses of \$180,514.17; and the C. & M. & St. P. Ry. Co. reports earnings (Clinton Branch) of \$35,211.86, produced on mileage of Davenport, Rock Island & N. W. Ry. in Iowa.

TABLE No. 7—CONTINUED.

Name of Road or Division.	Miles of main track in Iowa.	Gross Earnings for Iowa.	Operating Expenses for Iowa.	Net Earnings	Taxes paid in Iowa in
	Total	Per mile.	Total	Total. Per mile.	Total. Per mile.
(g) Eastern Division.....	\$8,690	\$ 4,889.79	\$ 896,523.04	\$ 87,483.79	\$ 883.80
(A) Iowa Central & Western..	36,588	17,512.23	51,588.56	361.57	"
Totals and averages	449.938	\$ 1,735,048.76	\$ 1,879,947.74	\$3,067.04	\$ 14,083.08
18—Jasper County Coal & Ry. Co	2.50	* .	*	\$345,101.02	\$ 767.01
19—Manchester & Onicida Ry. Co.	8.00	15,700.80	12,568.48	3,334.82	416.86
20—Minneapolis & St. L. Ry. Co.	188.05	394,478.41	291,559.81	112,919.10	817.94
(a) Southern Division.....	73.62	104,975.88	90,538.58	17,467.80	237.86
(b) Southwestern Division....	211.57	\$ 501,454.29	\$ 371,033.89	\$ 1,783.94	\$ 616.31
Totals and averages	38.67	50,157.35	70,586.09	2,471.43	791.96
21—Muscatine North & S. R. R.	103.461	51,850.63	33,677.70	17,672.92	841.87
(a) Newton & Northwestern R. R.	4.017	15,384.89	13,764.25	1,570.14	390.87
22—Omaha Bridge & Ter. Ry. Co	1.95	* .	*	*	*
23—Stonox City Bridge Co.	1.50	19,300.70	15,691.80	1,788.18	410.63
24—Stonox City Stock Yards Line.	8.79	2,196.75	*	*	*
25—Tabor & Northern Ry. Co.	2.06	184,124.09	297,059.90	115,077.62	26,097.00
26—Union Pacific Ry. Co.	1.72	* .	*	*	*
(a) Main Line.....	8.78	\$ 194,124.09	\$ 297,059.90	\$115,077.62	\$ 26,097.00
(b) Union Avenue Line.....	1.28	69,553.27	76,591.89	56,837.02	5,416.96
Totals and averages	43.81	15,498.07	15,498.07	15,498.07	15,498.07
28—Union Terminal Ry. Co.	93.88	15,498.07	15,498.07	15,498.07	15,498.07
Wabash Railway Co.					
(a) Main Line.....					
(b) Des Moines & St. Louis...					

TABLE No. 8.

Abstracts of Reports of Railway Companies for the Year Ending December 31, 1903.

Name of System.	Miles of main track in system.	Gross Earnings for System.		Operating Expenses for System.		Net Earnings for System.		Taxes paid on entire system in 1903.
		Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
Archison, Topeka & Santa Fe Railway.....	9,219,000	\$ 41,068,607.68	\$2,289.91	\$ 28,951,988.97	\$4,965.65	\$ 17,116,728.71	\$3,494.26	\$ 1,810,189.46
Chicago, Burlington & Quincy Railway.....	6,410,940.93	65,058,030.90	7,734.96	40,908,548.59	4,791.90	24,150,482.30	2,943.06	2,387,982.40
Chicago Great Western Railway.....	1,968,731	9,277,351.58	7,312.93	6,973,718.71	5,498.67	2,303,632.87	2,914.26	1,541,914.26
Chicago, Milwaukee & St. Paul Railway.....	6,840,880	48,688,437.68	7,123.96	30,497,453.58	4,459.86	18,191,000.10	2,664.10	1,680,584.72
Chicago & North-Western Railway.....	7,944,100	53,988,947.98	7,057.47	34,817,078.92	4,394.74	19,171,869.06	2,663.73	1,680,584.72
Chicago, Rock Island & Pacific Railway.....	5,647,000	36,818,583.23	7,057.47	24,402,788.51	4,328.76	12,415,794.72	2,728.71	1,680,584.72
Chicago, St. Paul, Minneapolis & Omaha Railway	5,606,880	12,982,647.61	7,057.47	8,471,783.92	4,719.10	4,510,863.69	2,338.37	1,680,584.72
Dubuque & Sioux City Railway.....	1,757,280	9,302,648.81	5,300.80	5,711,493.65	3,253.72	3,589,155.16	2,037.08	1,680,584.72
Iowa Central Railway.....	531,120	2,372,663.98	4,465.07	1,581,914.71	2,978.72	800,749.27	1,480.73	1,680,584.72
Lincoln, Chicago & St. Louis Railway.....	631,730	2,971,893.43	4,704.87	1,851,581.09	2,931.06	1,120,312.34	1,767.72	1,680,584.72
Minneapolis & St. Louis Railway.....	2,965,700	37,493,684.73	10,638.25	18,193,884.43	6,138.70	19,300,000.30	2,664.10	1,680,584.72
Union Pacific Railway.....	2,440,540	22,541,981.93	9,210.70	17,535,985.67	7,186.16	5,005,996.26	2,037.08	1,680,584.72
Washburn & Sioux Falls Railway.....	433,410	1,494,881.42	3,438.04	1,002,706.64	2,313.29	492,174.78	1,120.31	1,680,584.72
Total and average.....	48,084,880.88	\$32,789,016.84	\$6,925.25	\$12,942,905.20	\$4,48.28	\$19,846,111.64	\$2,436.97	

NOTE.—(a) The Chicago, Burlington & Keokuk & Western, St. Louis, Keokuk & Northwestern, Keokuk & St. Paul, Burlington & Western, Burlington & Northwestern, Des Moines & Council Bluffs, Chicago, Burlington & Quincy and Burlington & Missouri River are all included and treated as one system in above computations. (b) The (operated portion) Mason City & Fort Dodge Railroad and the Wisconsin, Minnesota & Pacific are included in Chicago Great Western system. (c) Toledo & Northwestern is included in Chicago & North-Western system. (d) The gross earnings, operating expenses and net earnings per mile, as given above, exclude 365.07 miles of 'trackage right' mileage. (e) Taxes for system not reported.

TABLE No. 9.

Statement of the Assessment of Express Property as Fixed by the Executive Council July 26, 1904, by Counties.

ADAMS EXPRESS COMPANY.

County.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair.....	29.822	\$ 45.00	\$ 1,341.99
Adams.....	29.962	45.00	1,343.79
Appanoose.....	60.61	45.00	2,727.45
Cass.....	13.652	45.00	614.34
Cerro Gordo.....	24.851	45.00	1,095.79
Clarke.....	45.42	45.00	2,068.90
Clinton.....	9.12	45.00	410.40
Davis.....	15.45	45.00	665.25
Decatur.....	100.112	45.00	4,505.04
Des Moines.....	40.046	45.00	1,802.07
Dubuque.....	.532	45.00	23.94
Franklin.....	42.981	45.00	1,981.89
Fremont.....	61.663	45.00	2,774.88
Hancock.....	13.086	45.00	588.87
Hardin.....	28.769	45.00	1,294.60
Henry.....	75.681	45.00	3,403.89
Jasper.....	83.202	45.00	3,744.09
Jefferson.....	57.162	45.00	2,572.29
Keokuk.....	39.799	45.00	1,790.95
Kossuth.....	14.551	45.00	654.79
Lee.....	112.576	45.00	5,065.92
Louis.....	47.245	45.00	2,124.02
Lucas.....	52.155	45.00	2,346.97
Madison.....	12.379	45.00	557.55
Mahaska.....	73.818	45.00	3,299.81
Marion.....	40.007	45.00	1,800.81
Marshall.....	65.59	45.00	2,951.55
Mills.....	75.394	45.00	3,392.73
Monroe.....	68.257	45.00	3,071.56
Montgomery.....	49.161	45.00	2,212.25
Muscatine.....	7.72	45.00	347.40
Page.....	81.6828	45.00	3,675.70
Polk.....	19.896	45.00	895.18
Pottawattamie.....	17.53	45.00	791.10
Poweshiek.....	36.591	45.00	1,646.59
Ringgold.....	55.910	45.00	2,515.95
Scott.....	24.90	45.00	1,116.00
Story.....	19.50	45.00	877.50
Taylor.....	55.008	45.00	2,475.36
Union.....	43.673	45.00	1,965.23
Van Haren.....	42.05	45.00	1,892.25
Wapello.....	26.723	45.00	1,202.53
Warren.....	56.492	45.00	2,542.14
Washington.....	88.612	45.00	3,988.53
Wayne.....	36.668	45.00	1,651.18
Worth.....	13.562	45.00	611.64
Wright.....	15.455	45.00	665.53
Total.....	1,919.8298		\$39,890.78

TABLE No. 9—CONTINUED.
AMERICAN EXPRESS COMPANY.

Counties.	Miles of road	Assessed value per mile.	Total assessed value.
Andubon.....	11.99	\$45.00	\$ 539.55
Benton.....	27.74	45.00	1,248.30
Black Hawk.....	40.89	45.00	1,817.55
Boone.....	47.70	45.00	2,146.50
Bremer.....	19.44	45.00	874.50
Buchanan.....	24.56	45.00	1,105.20
Buena Vista.....	49.17	45.00	2,212.65
Butler.....	56.02	45.00	2,520.90
Calhoun.....	64.53	45.00	2,904.75
Carroll.....	60.18	45.00	2,708.10
Cedar.....	88.48	45.00	1,506.00
Cerro Gordo.....	29.01	45.00	1,305.45
Cherokee.....	55.87	45.00	2,514.15
Chickasaw.....	7.01	45.00	315.45
Clay.....	5.70	45.00	256.50
Clinton.....	82.69	45.00	3,721.05
Crawford.....	112.98	45.00	5,084.10
Delaware.....	88.53	45.00	1,731.45
Dubuque.....	80.42	45.00	1,808.90
Emmet.....	18.78	45.00	845.10
Floyd.....	19.29	45.00	868.05
Franklin.....	1.10	45.00	49.50
Greene.....	24.19	45.00	1,089.55
Grundy.....	31.42	45.00	1,413.90
Hamilton.....	76.28	45.00	3,430.35
Hardin.....	98.85	45.00	4,448.25
Harrison.....	105.27	45.00	4,737.15
Humboldt.....	85.14	45.00	1,581.80
Ida.....	40.88	45.00	1,817.10
Jackson.....	14.90	45.00	667.00
Jones.....	22.98	45.00	1,034.10
Keokuk.....	16.89	45.00	760.05
Kossuth.....	53.26	45.00	2,391.70
Linn.....	56.99	45.00	2,564.55
Lyon.....	41.70	45.00	1,876.50
Mahaska.....	38.44	45.00	1,729.80
Marshall.....	25.96	45.00	1,169.55
Mitchell.....	30.33	45.00	1,364.85
Monona.....	86.17	45.00	3,877.65
Monroe.....	2.40	45.00	108.00
O'Brien.....	59.23	45.00	2,667.60
Oceola.....	17.98	45.00	809.10
Palo Alto.....	2.74	45.00	123.30
Plymouth.....	52.39	45.00	2,354.20
Pocahontas.....	83.95	45.00	1,527.75
Polk.....	41.86	45.00	1,874.40
Pottawattamie.....	42.757	45.00	1,924.45
Poweshiek.....	27.21	45.00	1,224.45
Sac.....	88.56	45.00	3,977.10
Scott.....	24.30	45.00	1,114.00
Shelby.....	18.72	45.00	842.40
Sioux.....	64.24	45.00	2,890.80
Story.....	78.87	45.00	3,533.65
Tama.....	77.92	45.00	3,506.40
Webster.....	66.77	45.00	3,004.65
Winnebago.....	11.43	45.00	514.35
Woodbury.....	100.53	45.00	4,523.85
Worth.....	13.78	45.00	620.10
Wright.....	23.85	45.00	1,073.25
Total	2,487.757		\$111,948.05

TABLE No. 9—CONTINUED.
GREAT NORTHERN EXPRESS COMPANY.

Counties.	Miles of road.	Assessed value per mile.	Total assessed value.
Lyon.....	18.48	\$40.00	\$ 739.20
Plymouth.....	25.87	40.00	1,014.80
Sioux.....	27.88	40.00	1,095.20
Woodbury.....	5.57	40.00	222.80
Total.....	76.80	....	\$8,072.00

PACIFIC EXPRESS COMPANY.

Appanoose.....	25.141	\$20.00	\$ 754.28
Davis.....	20.240	30.00	787.88
Fremont.....	8.74	30.00	262.20
Marion.....	89.00	30.00	1,170.00
Mills.....	25.94	30.00	778.20
Monroe.....	21.94	30.00	658.20
Page.....	19.88	30.00	594.00
Polk.....	17.64	30.00	529.20
Pottawattamie.....	17.297	30.00	518.91
Wapello.....	9.808	30.00	294.09
Total.....	211.577	.....	\$6,847.81

UNITED STATES EXPRESS COMPANY.

Adair.....	8.52	\$45.00	\$ 898.40
Aitasmakoe.....	64.55	45.00	2,904.75
Appanoose.....	52.23	45.00	2,350.85
Audubon.....	16.23	45.00	730.35
Benton.....	61.62	45.00	2,782.90
Black Hawk.....	32.78	45.00	1,472.85
Boone.....	50.83	45.00	2,287.35
Bremer.....	9.87	45.00	444.15
Buchanan.....	25.79	45.00	1,160.10
Buena Vista.....	46.77	45.00	2,104.65
Butler.....	21.06	45.00	947.70
Calhoun.....	57.48	45.00	2,586.60
Carroll.....	24.93	45.00	1,121.85
Cass.....	49.44	45.00	2,224.80
Cedar.....	57.60	45.00	2,601.00
Cerro Gordo.....	43.76	45.00	1,969.20
Chi-kasaw.....	26.53	45.00	1,184.85
Clayton.....	182.28	45.00	8,192.60
Clay.....	104.01	45.00	4,680.45
Clinton.....	104.15	45.00	4,686.75
Crawford.....	43.23	45.00	1,947.60
Dallas.....	106.57	45.00	4,750.65
Davis.....	23.75	45.00	1,064.75
Delaware.....	96.91	45.00	1,660.95
Des Moines.....	21.18	45.00	953.10
Dickinson.....	50.08	45.00	2,253.60
Dubuque.....	40.10	45.00	2,704.50
Emmet.....	53.15	45.00	2,381.75
Fayette.....	97.82	45.00	4,401.90
Floyd.....	45.20	45.00	2,034.00
Franklin.....	12.43	45.00	560.85
Greene.....	50.42	45.00	2,268.90
Grundy.....	26.24	45.00	1,180.80
Guthrie.....	70.27	45.00	3,162.15
Hancock.....	96.61	45.00	4,302.45
Hardin.....	17.89	45.00	806.04
Harrison.....	7.01	45.00	315.45
Howard.....	24.88	45.00	1,097.10

TABLE No. 9—CONTINUED.
UNITED STATES EXPRESS COMPANY.

Counties.	Miles of road.	Assessed value per mile.	Total assessed value.
Humboldt.....	54.74	\$ 45.00	\$ 2,463.30
Iowa.....	57.93	45.00	2,603.85
Jackson.....	74.97	45.00	3,373.65
Jasper.....	68.92	45.00	3,101.40
Jefferson.....	50.65	45.00	2,279.25
Johnson.....	72.81	45.00	3,276.45
Jones.....	72.99	45.00	3,284.55
Keokuk.....	97.29	45.00	4,378.05
Kossuth.....	71.94	45.00	3,237.30
Lee.....	27.18	45.00	1,223.10
Linn.....	94.65	45.00	4,259.25
Louisa.....	48.25	45.00	2,171.25
Lyon.....	50.28	45.00	2,262.60
Madison.....	20.64	45.00	928.80
Mahaska.....	52.42	45.00	2,358.90
Marion.....	27.42	45.00	1,233.90
Marshall.....	25.89	45.00	1,165.05
Mitchell.....	7.75	45.00	348.75
Monona.....	27.53	45.00	1,238.85
Monroe.....	10.47	45.00	471.15
Muscataine.....	121.60	45.00	5,472.00
O'Brien.....	87.24	45.00	3,925.80
Oceola.....	89.20	45.00	4,014.00
Palo Alto.....	72.12	45.00	3,245.40
Plymouth.....	15.00	45.00	675.00
Pocahontas.....	57.15	45.00	2,571.75
Polk.....	83.63	45.00	3,763.35
Pottawattamie.....	92.54	45.00	4,164.30
Poweshiek.....	32.39	45.00	1,457.55
Sac.....	19.15	45.00	861.75
Scott.....	129.54	45.00	5,829.30
Shelby.....	41.96	45.00	1,884.20
Sioux.....	54.45	45.00	2,450.25
Story.....	24.79	45.00	1,115.55
Tama.....	44.49	45.00	2,002.05
Van Buren.....	88.15	45.00	3,966.75
Wapello.....	78.67	45.00	3,540.15
Warren.....	26.23	45.00	1,180.35
Washington.....	91.20	45.00	4,104.00
Wayne.....	42.71	45.00	1,921.95
Webster.....	75.13	45.00	3,380.85
Winnebago.....	47.12	45.00	2,120.40
Winneshiek.....	82.84	45.00	3,727.80
Woodbury.....	37.59	45.00	1,691.55
Worth.....	18.40	45.00	828.00
Wright.....	45.05	45.00	2,027.25
Total.....	4,275.92		\$192,316.44

WELLS-FARGO & COMPANY, EXPRESS.

Black Hawk.....	87.905	\$ 45.00	\$ 3,955.23
Bremer.....	91.413	45.00	4,114.53
Buchanan.....	14.31	45.00	643.95
Butler.....	27.742	45.00	1,248.39
Calhoun.....	18.548	45.00	835.56
Carroll.....	35.127	45.00	1,580.21
Cerro Gordo.....	31.516	45.00	1,418.22
Chickasaw.....	25.509	45.00	1,147.90
Crawford.....	1.872	45.00	84.24
Delaware.....	83.626	45.00	3,763.27
Dubuque.....	31.21	45.00	1,404.45
Fayette.....	35.560	45.00	1,599.30
Franklin.....	24.673	45.00	1,110.28

TABLE No. 9—CONTINUED.
WELLS-FARGO & COMPANY, EXPRESS.

Counties.	Miles of road.	Assessed value per mile.	Total assessed value.
Grundy.....	7.97	\$ 45.00	\$ 358.65
Howard.....	14.54	45.00	654.80
Jasper.....	25.082	45.00	1,128.44
Lee.....	19.76	45.00	889.20
Madison.....	19.479	45.00	878.55
Marshall.....	81.828	45.00	3,687.08
Mitchell.....	86.218	45.00	3,880.81
Polk.....	81.518	45.00	3,678.31
Pottawattamie.....	80.484	45.00	3,621.58
Ringgold.....	23.986	45.00	1,079.12
Shelby.....	82.886	45.00	3,729.87
Tama.....	12.658	45.00	569.61
Taylor.....	5.792	45.00	260.64
Union.....	22.578	45.00	1,016.01
Warren.....	15.774	45.00	709.83
Webster.....	46.518	45.00	2,093.08
Worth.....	16.102	45.00	724.09
Wright.....	46.782	45.00	2,104.94
Total	788.176	...	\$36,278.88

APPENDIX.

TABLE No. 1.

Classification of the Railroads of the State as to the Maximum Charges Allowed by Law for the Transportation of Passengers.

CLASS "A."

Ames & College Railway.
Atchinson, Topeka & Santa Fe Railway.
Chicago, Burlington & Quincy Railroad.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago & North-Western Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Colfax & Northern Railway.
Davenport, Rock Island & Northwestern Railway.
Dubuque & Sioux City Railway.
Des Moines Union Railway.
Iowa Central Railway.
Kansas City, St. Joseph & Council Bluffs Railroad
Keokuk & St. Paul Railroad.
Toledo & Northwestern Railway.
Union Pacific Railroad.
Wabash Railway.

CLASS "B."

Omaha Bridge & Terminal Railway.

CLASS "C."

Albia & Centerville Railway.
Burlington & Northwestern Railway.
Chicago, Burlington & Kansas City Railway.
Crooked Creek Railway & Coal Company.
Des Moines & Kansas City Railroad.
Des Moines, Iowa Falls & Northern Railway.
Humeston & Shenandoah Railway.
Iowa Central & Western Railway.
Jasper County Coal Company Railway.
Keokuk & Western Railroad.
Manchester & Onida Railway.
Mason City & Ft. Dodge Railroad.
Minneapolis & St. Louis Railway.
Muscatine North & South Railway.
Newton & Northwestern Railroad.
St. Louis, Keokuk & Northwestern Railroad.
Tabor & Northern Railway.
Wisconsin, Minnesota & Pacific Railroad.

TABLE No. 2.

*Comparative Statement of Assessments of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1880 to 1904 inclusive.

Date Reported.	Miles of road.	Assesed Value.		Gross Earnings.		Percentage of assessment to gross earnings.	Net Earnings.		Per cent of assessment to net earnings.	Taxes paid.	Taxes per mile of road.	Per cent of taxes on gross earnings.	Per cent of taxes on net earnings.
		Total.	Per mile.	Total.	Per mile.		Total.	Per mile.					
1880.....	4,811	\$ 24,083,126	\$4,997	\$ 28,258,105	\$4,834	103	\$ 8,673,764	\$1,803	277	\$ 559,768.00	\$ 129	.036	.087
1881.....	5,960	28,742,802	4,824	27,676,143	4,644	95	9,949,055	1,686	236	537,838.00	116	.024	.064
1882.....	6,732	26,232,254	4,957	27,278,033	4,067	83	11,412,544	1,691	236	636,127.00	121	.023	.064
1883.....	7,172	28,332,740	4,367	31,183,993	4,337	94	11,035,231	1,523	236	574,516.00	104	.019	.060
1884.....	7,106	29,860,809	4,209	31,430,226	4,424	104	14,121,289	1,957	236	704,482.00	104	.023	.060
1885.....	7,445	31,316,838	4,209	31,430,226	4,424	104	18,154,139	2,437	236	863,768.00	120	.034	.060
1886.....	7,465	33,216,938	4,455	33,424,233	4,477	104	18,154,139	2,437	236	863,768.00	120	.034	.060
1887.....	7,610	33,810,811	4,455	33,424,233	4,477	104	18,154,139	2,437	236	863,768.00	120	.034	.060
1888.....	7,612	33,810,811	4,455	33,424,233	4,477	104	18,154,139	2,437	236	863,768.00	120	.034	.060
1889.....	8,291	42,010,515	5,085	37,922,535	4,582	90	18,472,785	2,254	270	1,013,781.00	132	.027	.075
1890.....	8,285	43,271,043	5,214	38,378,064	4,630	88	18,472,785	2,254	270	1,013,781.00	132	.027	.075
1891.....	8,570	42,838,840	5,000	37,922,535	4,438	88	18,472,785	2,254	270	1,013,781.00	132	.027	.075
1892.....	8,703	44,666,137	5,119	37,922,535	4,312	83	18,472,785	2,254	270	1,013,781.00	132	.027	.075
1893.....	8,703	44,666,137	5,119	37,922,535	4,312	83	18,472,785	2,254	270	1,013,781.00	132	.027	.075
1894.....	8,477	41,869,784	4,922	44,284,063	5,223	106	10,988,873	1,312	405	1,394,532.00	157	.036	.088
1895.....	8,477	41,869,784	4,922	44,284,063	5,223	106	12,738,538	1,503	405	1,394,532.00	157	.036	.088
1896.....	8,481	44,376,542	5,232	42,634,912	5,029	95	12,467,668	1,470	360	1,322,532.00	157	.033	.104
1897.....	8,487	44,381,211	5,232	42,634,912	5,029	95	10,988,873	1,222	428	1,322,532.00	157	.033	.104
1898.....	8,487	44,376,542	5,232	42,634,912	5,029	95	10,988,873	1,222	428	1,322,532.00	157	.033	.104
1899.....	8,481	44,376,542	5,232	42,634,912	5,029	95	12,467,668	1,470	360	1,322,532.00	157	.033	.104
1900.....	8,481	44,376,542	5,232	42,634,912	5,029	95	12,467,668	1,470	360	1,322,532.00	157	.033	.104
1901.....	8,481	44,376,542	5,232	42,634,912	5,029	95	12,467,668	1,470	360	1,322,532.00	157	.033	.104
1902.....	8,481	44,376,542	5,232	42,634,912	5,029	95	12,467,668	1,470	360	1,322,532.00	157	.033	.104
1903.....	8,481	44,376,542	5,232	42,634,912	5,029	95	12,467,668	1,470	360	1,322,532.00	157	.033	.104
1904.....	8,481	44,376,542	5,232	42,634,912	5,029	95	12,467,668	1,470	360	1,322,532.00	157	.033	.104

*This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this state as fixed by the executive council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings" shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The following column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year, likewise of net earnings.

†This amount is based on the average number of miles of road operated within this state for the entire year ending Dec. 31st of the year preceding. The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council; e. g., the tax reported in 1904 was levied on 9,415 miles of road, that being the mileage reported and assessed in 1902, and the taxes were paid in 1904. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

TABLE No. 3.

Number of miles of railroad in the State on the 31st Day of December previous to 1862, as reported to the Secretary of State under provisions of chapter 1, section 15, of the extra session of the Fifth General Assembly, and the number of miles for the years 1862 to 1870, as reported to the Treasurer of State under the provisions of chapter 173, section 16, Laws of the Ninth General Assembly.

NAME OF ROAD.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
a Mississippi & Missouri River	67	95	95	61	75	75	75	143	143	147	165	181	190	190	270	340.00
Burlington & Missouri River	28	28	35	81	81	81	81	82	82	82	82	82	82	82	82	781.84
Chicago, Iowa & Nebraska					80	80	80	97	97	97	97	131	143	143	143	743.84
Dubuque & Sioux City								45	45	45	45	248	248	272	272	7274.19
Cedar Rapids & Missouri River								44	44	44	44	18	18	18	18	
Dubuque, Marion & Western								18	18	18	18	18	18	18	18	
Keokuk, Fort Des Moines & Muscatine								7	7	7	7	7	7	7	7	
Keokuk, Mt. Pleasant & Muscatine								44	44	44	44	44	44	44	44	64.70
Iowa Southern								144	144	144	129	103	103	103	243	243.40
g Dubuque Southwestern								14	14	14	14	14	14	14	14	775.55
h Fort Madison & Keokuk								14	14	14	14	14	14	14	14	300.82
i Des Moines Western								14	14	14	14	14	14	14	14	454.88
Cedar Falls & Minnesota								14	14	14	14	14	14	14	14	160
Chicago, Rock Island & Pacific								14	14	14	14	14	14	14	14	775.55
Sioux City & Pacific								14	14	14	14	14	14	14	14	300.82
Council Bluffs & St. Joseph								14	14	14	14	14	14	14	14	454.88
m Keokuk & St. Paul								14	14	14	14	14	14	14	14	160
n McGregor & Sioux City								14	14	14	14	14	14	14	14	775.55
Burlington, Cedar Rapids & Minnesota								14	14	14	14	14	14	14	14	300.82
St. Louis & Cedar Rapids								14	14	14	14	14	14	14	14	454.88
Central Railroad of Iowa								14	14	14	14	14	14	14	14	160
Iowa Falls & Sioux City								14	14	14	14	14	14	14	14	775.55
Chicago & Southwestern								14	14	14	14	14	14	14	14	300.82
Davenport & St. Paul								14	14	14	14	14	14	14	14	454.88
Sabina, Ackley & Dakota								14	14	14	14	14	14	14	14	160
Iowa Midland								14	14	14	14	14	14	14	14	775.55
Total	67	128	130	227	253	831	848	698	698	727	947	1,000	1,228	1,448	2,081	2,081.81

a First operated as Mississippi & Missouri—name changed in 1867 to Chicago, Rock Island & Pacific. b First operated as Dubuque & Pacific. c Name changed to Dubuque Southwestern. d Name changed to Des Moines Valley. e Name changed to Keokuk & St. Paul. f Name changed to Fort Madison & Keokuk. g Formerly Dubuque, Marion & Western. h Formerly Iowa Southern. i Formerly Keokuk, Des Moines & Minnesota. j Name changed to Keokuk & St. Paul. k Formerly Keokuk, Mt. Pleasant & Muscatine, and Fort Madison & Keokuk. l Formerly Mississippi & Missouri River. m Formerly Keokuk, Mt. Pleasant & Muscatine, and Fort Madison & Keokuk. n Formerly McGregor & Sioux City. o Name changed to Milwaukee & St. Paul. p Formerly McGregor & Sioux City. q Operated by Chicago & North-Western in 1871. r Operated by Illinois Central in 1871. s Name changed to Kansas City, St. Joseph & Council Bluffs in 1871. t Operated by Chicago, Rock Island & Pacific in 1871. u Operated by Milwaukee & St. Paul in 1871.

TABLE No. 3 - CONTINUED.
Miles of railroad in the State on the first of January from 1872 to 1879 inclusive.

[illegible]

TABLE No. 3—

Miles of Railroad in the State January

NAME OF ROAD.	1891.	1892.	1893.	1894.
<i>ak</i> Albia & Centerville.....	<i>ak</i> 24.10	24.10	24.10	24.10
Ames & College			1.96	1.88
Atchison, Topeka & Santa Fe				
Burlington & Northwestern	98.732	99.732	98.732	98.732
Burlington & Western	70.708	70.708	70.708	70.708
Burlington, Cedar Rapids & Northern	908.70	904.12	950.10	950.10
Cedar Rapids, Garner & Northwestern				
Chicago & North-Western	1,159.50	1,159.50	1,159.50	1,159.30
Chicago, Burlington & Kansas City	77.66	77.66	77.64	77.64
Chicago, Burlington & Quincy	752.833	752.833	752.842	752.842
Chicago, Burlington & Northern	532	532	532	532
Chicago, Ft. Madison & Des Moines	45.00	<i>aw</i> 49.70	71.30	71.30
<i>ay</i> Chicago Great Western				<i>ay</i> 455.43
<i>e</i> Chicago, St. Paul & Kansas City	<i>am</i> 465.835	465.43	465.43	<i>az</i>
Chicago, Iowa & Dakota	26.50	26.50	26.50	26.50
Chicago, Milwaukee & St. Paul	1,545.98	1,545.98	1,546.08	1,546.08
<i>aw</i> Des Moines Northern & Western	<i>ap</i> 147.636	147.691	<i>aw</i> 147.696	147.696
Chicago, Rock Island & Pacific	1,080.69	1,080.07	1,080.30	1,080.30
Chicago, St. Paul, Minneapolis & Omaha	74.54	74.54	74.51	74.54
Chicago, Santa Fe & California	19.81	19.81	19.81	19.81
Colfax Northern Railway				
<i>an</i> Crooked Creek R. & Coal Co.	<i>an</i> 23.20	23.20	23.20	23.20
Davenport, Rock Island & North				
<i>z</i> Des Moines Union	<i>z</i> 2.70	2.70	2.70	2.70
Des Moines, Iowa Falls & Northern				
Sioux City Stock Yards Line				
Dubuque & Sioux City	<i>aa</i> 573.21	573.21	573.21	573.21
Gowrie & North-Western				
Humeston & Shenandoah	95.45	95.45	95.45	95.45
<i>ag</i> Iowa Central	<i>ar</i> 401.295	401.181	401.181	401.051
Iowa Northern	5.98	5.98	5.98	5.98
Jasper County Coal Co. Railroad				
Kansas City, St. Joe & Council Bluffs	58.518	58.518	58.518	58.518
<i>d</i> Keokuk & Western	73.08	73.08	73.08	73.08
<i>x</i> Des Moines & Kansas City	<i>x</i> 100.17	100.17	100.17	100.17
<i>bi</i> Marshalltown & Dakota R'y Co.				
Mason City & Ft. Dodge	91.135	91.135	91.135	91.135
Manchester & Oneida				
Minneapolis & St. Louis	139.72	137.63	137.63	137.63
Muscatine North & South R'y				
Omaha Bridge & T. R'y				
<i>q</i> Omaha & St. Louis	<i>q</i> 66.98	66.98	66.98	66.98
St. Louis, Keokuk & Northwestern	51.08	51.08	51.08	51.68
Sioux City Bridge Co				
Sioux City & Northern, (Willmar & S. F.) ..	77.08	77.08	77.98	<i>ba</i> 76.70
Sioux City & Pacific	80.613	80.613	80.613	80.613
Stacyville Railroad				
<i>bb</i> Sioux City T. R'y & W. Co.				1.26
Taber & Northern	8.79	9.62	8.79	8.79
<i>aa</i> Toledo, Peoria & Western	(<i>a</i>) .75	.75	.75	.75
Union Pacific	8.78	8.78	8.78	8.78
<i>as</i> Wabash	<i>as</i> 108.87	108.87	108.87	108.87
Winona & Western, (Winona & S. W.)		23.41	23.41	23.41
Total.....	8,376.552	8,402.538	8,478.49	8,477.49

a Toledo, Peoria & Western—Formerly operated by the Wabash, St. Louis & Pacific. & Des Moines & Ft. Dodge—Included in Chicago, Rock Island & Pacific. *q* Omaha & St. Louis—Formerly named Council Bluffs & St. Louis. *z* Wabash, St. Louis & Pacific—Name changed to Wabash Western, and Des Moines & Northwestern released. *v* Chicago, St. Paul & Kansas City—Includes the Minnesota & Northwestern. *u* Minnesota & Northwestern—Made a part of the Chicago, St. Paul & Kansas City. *x* Des Moines & Kansas City—Formerly named Des Moines, Osceola & Southern. *y* Des Moines Union—Formerly part of the Wabash Western. *aa* Dubuque & Sioux City—Includes Cedar Rapids & Chicago, Cherokee & Dakota, and Iowa Falls & Sioux City. *ab* Iowa Falls & Sioux City, Cedar Rapids & Chicago and Cherokee & Dakota—Made part of the Dubuque & Sioux City. *ac* Keokuk & Western—Operating the Centerville, Moravia & Albia. *ag* Iowa Central—Formerly named Central Iowa. *ah* Central Iowa—Name changed to Iowa Central. *ak* Albia & Centerville—Formerly named Centerville, Moravia & Albia. *al* Centerville, Moravia & Albia—Name changed to Albia & Centerville. *am* Chicago, St. Paul & Kansas City—Lyle Branch added from Iowa Central. *an* Crooked Creek Railroad & Coal Co.—Formerly named Crooked Creek. *ao* Crooked Creek—Name changed to Crooked Creek Railroad & Coal Co. *ap* Des Moines & Northern—Formerly named St. Louis, Des Moines & Northern. *aq* St. Louis, Des Moines & Northern—Name changed to Des Moines & Northern. *ar* Iowa Central—Lyle Branch transferred to Chicago, St. Paul & Kansas City. *as* Wabash

CONTINUED.

1, 1891, to January 1, 1902, inclusive.

1885	1886	1897	1898	1899	1900	1901	1902
24.44	24.44	24.44	24.44	24.44	24.44	24.44	24.44
1.988	1.988	1.988	1.988	1.988	1.988	1.988	1.988
38.732	38.732	38.732	38.732	38.732	38.732	38.732	38.732
70.708	70.708	70.708	70.708	70.708	70.708	70.708	70.708
960.10	960.10	949.34	949.34	949.34	966.96	966.11	967.61
1,151.80	1,151.44	1,151.90	1,151.81	1,151.81	1,417.558	1,439.50	1,564.34
77.64	77.64	77.64	77.64	77.64	77.64	77.64	77.64
752.842	752.842	752.842	741.875	748.289	748.061	798.854	1,858.7068
532	532	532	532	532	532	532	532
71.80	71.80	71.80	71.80	71.80	71.80	71.80	71.80
463.43	462.28	462.28	462.28	462.43	462.43	462.43	607.849
26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40
1,546.08	1,546.08	1,546.08	1,546.13	1,546.13	1,775.14	1,775.14	1,787.54
147.686	147.686	147.764	145.643	146.768	146.768	146.768	146.768
1,061.11	1,061.11	1,061.11	1,061.46	1,061.61	1,061.61	1,171.25	1,171.17
74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54
19.81	19.81	19.81	19.81	19.81	19.76	19.76	19.76
23.20	22.412	22.412	22.412	17.612	17.612	17.612	17.612
2.70	2.70	3.70	3.70	8.70	8.70	8.70	8.70
573.21	573.21	573.21	573.21	573.24	705.258	704.96	713.18
95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45
401.751	401.651	413.081	413.08	413.081	451.731	443.154	449.387
5.98	5.98	5.98	7.98	6.98	5.98	5.98	5.98
58.518	58.58	58.558	58.558	58.684	58.684	58.68	58.68
73.08	73.08	73.08	73.08	73.08	173.25	171.63	171.63
100.17	100.17	100.17	100.17	100.17	100.17	100.17	100.17
3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
91.135	91.135	91.135	91.56	91.56	90.64	90.069	90.069
137.63	141.86	137.89	137.89	137.89	211.45	211.57	211.57
61.98	66.98	66.83	66.98	65.73	65.73	65.73	65.73
51.06	51.06	51.06	51.06	51.06	51.06	51.06	51.06
76.70	76.70	76.70	76.70	76.70	76.70	76.70	76.70
80.618	80.618	80.47	80.47	80.47	80.47	80.47	80.47
1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28
8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79
.75	.75	.75	.75	.75	.75	.75	.75
3.78	3.78	3.78	3.78	3.78	3.78	3.78	3.78
109.47	108.87	108.87	108.87	108.87	187.14	187.14	202.87
bc23.41	23.41	23.41	23.41	23.50	23.50	23.50	23.50
8 481.02	8,497.072	8,491.487	8,474.072	8,513.155	9,236.492	9,386.65	9,415.5083

—Formerly named Wabash Western. at Wabash Western—Name changed to Wabash.
 au Chicago, Ft. Madison & Des Moines—Formerly named Ft. Madison & Northwestern.
 av Des Moines, Northern & Western—Formerly the Des Moines & Northwestern and Des
 Moines & Northern. ay Chicago Great Western—Formerly named Chicago, St. Paul &
 Kansas City. az Chicago, St. Paul & Kansas City—Name changed to Chicago Great
 Western. ba Sioux City & Northern—Sioux City Terminal, 1.28 miles cut off. bb Sioux
 City Terminal Railway & Warehouse Co.—Formerly a part of Sioux City & Northern.
 be Winona & Western—Formerly named Winona & South-Western. be Chicago, Burling-
 ton & Northern—Added to Chicago, Burlington & Quincy. bf Des Moines & Kansas City
 —Transferred to Keokuk & Western. bg Des Moines, Northern & Western—Transferred
 to Chicago, Milwaukee & St. Paul. bh Boone Valley Coal & Railway Co.—Transferred to
 Marshalltown & Dakota Railway Co. bi Marshalltown & Dakota Railway Co.—Formerly
 Boone Valley Coal & Railway Co. bj Included in Burlington, Cedar Rapids & Northern.
 bk Included in Chicago, Burlington & Quincy. bl Included in Chicago, Rock Island &
 Pacific. bm Included in Chicago, Burlington & Quincy. bn Included in Chicago & North-
 western. bo changed to Atchinson, Topeka & Santa Fe. bp Changed to Colfax Northern.
 bq Included in Chicago Great Western. br Included in Wabash. bs Changed to Willmar
 & Sioux Falls. bt Included in Dubuque & Sioux City. bu Name changed to Union Terminal
 Ry. Co.

TABLE No. 3.—CONTINUED.

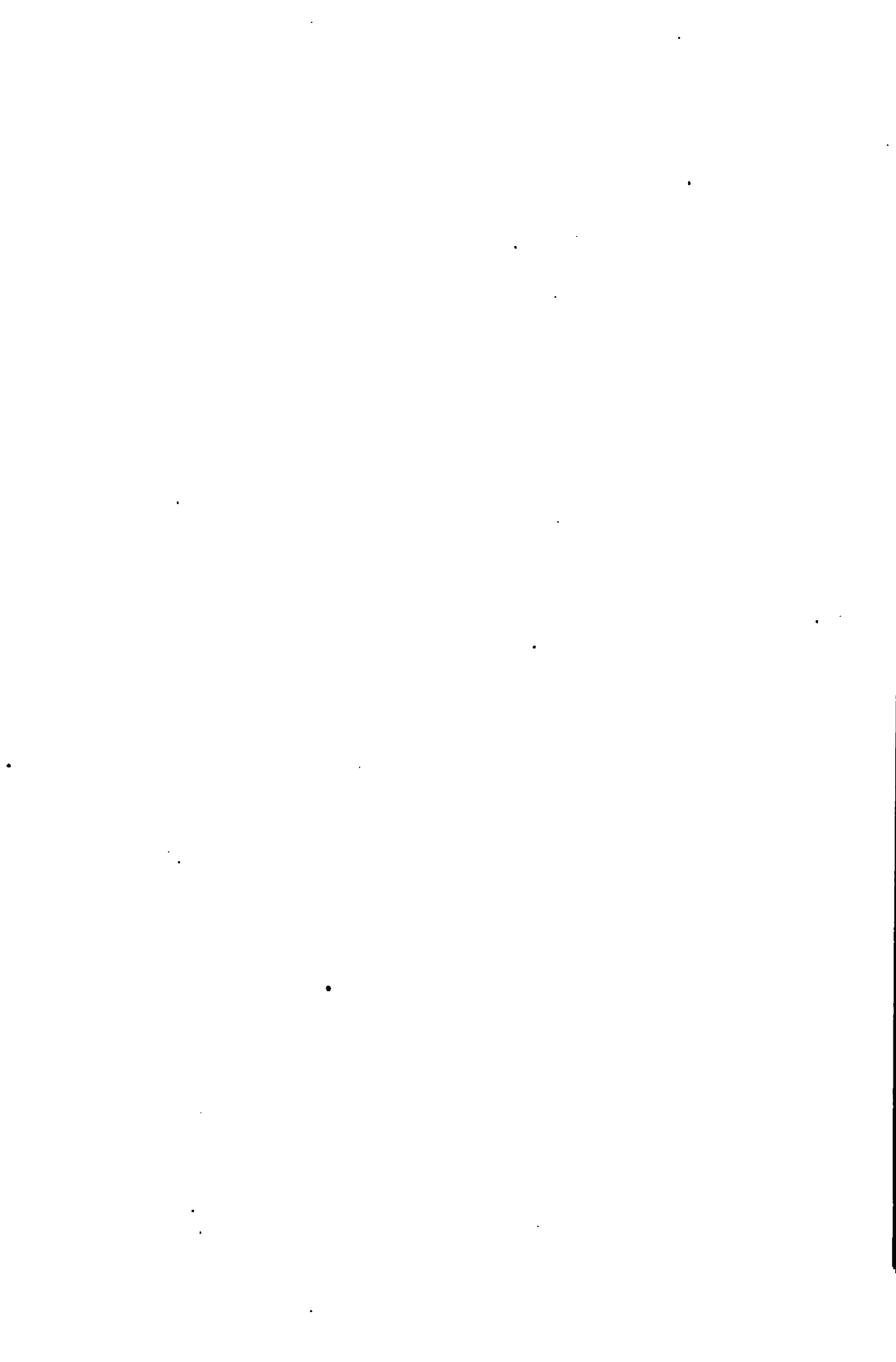
*Miles of Railroad in the State on January 1, 1903 to January 1, 1904,
Inclusive.*

NAME OF ROAD.	1903.	1904.
Albia & Centerville Railway.....	24.44	24.44
Ames & College Railway.....	1.968	1.96
Atchison, Topeka & Santa Fe Railway.....	19.76	19.76
Burlington, Cedar Rapids & Northern Railway.....	907.61	907.61
Chicago, Burlington & Quincy Railway.....	1,355.7633	1,369.6913
Chicago Great Western Railway.....	773.630	731.907
Chicago, Milwaukee & St. Paul Railway.....	1,863.63	1,864.47
Chicago & North-Western Railway.....	1,574.34	1,573.19
Chicago, Rock Island & Pacific Railway.....	1,171.17	2,163.78
Chicago, St. Paul, Minneapolis & Omaha Railway.....	74.54	74.54
Colfax Northern Railway.....	6.00	6.00
Crooked Creek Railroad and Coal Company.....	17.612	17.612
Davenport, Rock Island & Northwestern Railway.....	33.92	33.92
Des Moines Union Railway.....	4.00	4.00
Des Moines, Iowa Falls & Northern Railway.....	70.03	70.00
Des Moines & Western Railway.....	4.00	4.00
Dubuque & Sioux City Railway.....	712.28	712.28
Iowa Central Railway.....	449.337	449.923
Jasper County Coal Company Railroad.....	2.50	2.50
Manchester & Oneida Railway.....	7.68	8.00
Minneapolis & St. Louis Railway.....	211.57	211.57
Muscatine North & South Railway.....	28.67	28.67
Marshalltown & Dakota Railway.....	†	†
Newton & Northwestern Railway.....	21.00	81.461
Omaha Bridge & Terminal Railway.....	4.017	4.017
Sioux City Bridge Company.....	1.86	1.00
Sioux City Stock Yards Line.....	1.50	1.50
Tabor & Northern Railway.....	8.79	8.79
Union Pacific Railway.....	3.78	3.78
Union Terminal Railway.....	1.28	1.28
Wabash Railway.....	202.87	202.87
Willmar & Sioux Falls Railway.....	76.70	76.70
Total.....	9,724.8175	9,799.6993

* Included in Chicago, Rock Island & Pacific.

† Changed to Newton & Northwestern.

‡ Formerly Marshalltown & Dakota.



[illegible]

TABLE No 4.—CONTINUED.
Gross earnings per mile for the year ending January 1, 1886 to 1898 inclusive.

NAME OF ROAD.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
Albia & Centerville							\$ 1,036	\$ 1,420	\$ 1,535	\$ 1,716	\$ 1,900	\$ 1,792	\$ 1,887
Ames & College	\$ 1,045	\$ 1,014	\$ 971	\$ 1,073	\$ 1,700	1,786	1,916	3,000	2,846	2,981	2,991	2,792	2,913
Burlington & Northwestern	739	665	684	848	848	906	1,060	1,169	1,174	1,748	2,494	2,732	2,148
Burlington & Western	8,453	3,119	3,126	2,952	3,183	3,604	3,968	4,219	4,066	3,642	4,287	4,532	1,525
Burlington, Cedar Rapids & Northern												4,280	4,115
Cedar Rapids & Chicago													
Centerville, Moravia & Albia					415								
Central Iowa	2,620	2,718	2,762	2,744									
Cherokee & Dakota													
Chicago & North-Western	5,042	6,293	6,931	6,304	6,069	6,120	5,562	7,303	7,002	5,018	6,037	5,732	7,280
Chicago, Burlington & Kansas City	1,055	2,011	2,183	1,574	1,065	2,372	2,153	2,140	2,104	2,601	2,081	2,282	2,819
Chicago, Burlington & Quincy	8,881	8,283	7,847	6,577	7,911	7,327	7,794	8,339	7,623	9,689	10,204	10,000	9,642
Chicago, Milwaukee & St. Paul	8,822	1,078	1,096	1,253	1,177	4,390	1,590	5,315	5,623	4,263	4,975	1,263	1,249
Chicago, Rock Island & Pacific	8,075	7,738	7,792	7,294	7,224	5,895	5,072	6,042	6,256	5,417	5,504	5,628	4,790
Chicago, St. Paul & Kansas City					3,448	4,813	5,535	4,796					
Chicago, St. Paul & Northern					7,530	8,718	9,945	8,691	7,974	6,779	6,568	7,246	8,713
Chicago, Santa Fe & Omaha					6,168	9,708	11,739	13,000	14,452	6,141	6,001	5,011	5,553
Chicago, Burlington & Northern						5,000	13,310	10,719	4,229	3,528	3,970	4,474	6,082
Chicago, Great Western													
Chicago, Ft. Madison & Des Moines													
Clarendon & St. Louis													
Council Bluffs & St. Louis													
Crooked Creek													
Crooked Creek R. R. & Coal Co	1,405	2,407	356	290		365	676	895	1,078	1,271	1,321	1,175	1,133
Des Moines & Ft. Dodge													
Des Moines & Northwestern													
Des Moines, Osceola & Southern													
Des Moines, Northern & Western													
Des Moines & Northern													
Des Moines & Kansas City													
Des Moines Union													
Des Moines & Kansas City													
Dubuque & Dakota													
Dubuque & Sioux City													
Ft. Madison & Northwestern													
Hammond & Shenandoah													
Illinois Central	2,301	1,885	1,066	1,032	1,050	1,779	1,708	1,558	1,588	1,180	1,138	1,328	1,900
Iowa Central	4,779	4,900			9,025	9,224	9,531	9,740	9,740	9,182	9,181	9,171	9,270

Iowa Falls & Sioux City	3,978	2,945	1,775	2,538	2,039	3,927	3,467	2,588	2,372	2,055
Iowa Northern	2,445	4,122	3,519	3,649	3,042	3,612	3,464	3,205	3,118	2,768
Kansas City, St. Joe & Council Bluffs	2,808	1,785	2,485	3,613	2,914	2,698	2,587	2,066	2,705	2,505
Keokuk & Western	808	1,854	932	1,112	1,853	1,507	1,864	1,645	1,849	1,819
Macon City & Ft. Dodge	1,787	1,945	2,078	2,088	2,895	2,665	2,659	2,525	2,868	2,673
Minneapolis & St. Louis	3,005	2,979	3,663	4,385	4,470	3,708	2,414	2,012	2,235	2,517
Minnesota & Northwestern	3,251	2,979	2,121	3,567	5,132	4,814	4,730	4,511	4,185	4,785
Omaha & St. Louis	5,845	5,901	5,551	5,128	5,229	5,147	2,097	2,850	2,467	2,855
Omaha & Pacific	5,633	.....	.....	5,150	4,577	19,459	19,459	11,550	20,049	21,722
St. Louis & Northern	.....	.....	.....	.....	.....	.....	.....	1,722	1,968	2,047
St. Louis, Des Moines & Northern	1,100	1,929	1,450	1,844	1,479	1,564	1,512	.....	.....	.....
St. Louis, Keokuk & Northwestern	1,641	1,465	1,279	.....	.....	.....	.....	.....	.....	.....
Tulsa, Keokuk & Western	.....	.....	.....	793	1,103	1,430	1,120	990	1,038	1,292
Union Pacific	20,741	21,150	22,063	22,857	37,195	35,593	34,779	33,894	37,403	135,153
Union Northern	.....	.....	.....	1,683	1,793	1,545	1,556	2,113	2,303	1,688
Wabash	1,660	1,790	1,650	.....	221	1,288	.....	.....	.....	.....
Wabash Western	.....	.....	.....	.....	1,047	.....	.....	.....	.....	.....
Winona & South Western	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wisconsin, Iowa & Nebraska	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Winona & Western	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Average for state	\$ 4,754	\$ 4,582	\$ 4,538	\$ 4,400	\$ 4,510	\$ 5,029	\$ 4,220	\$ 4,438	\$ 4,671	\$ 4,877

TABLE No. 4—CONTINUED.

Gross earnings per mile for the years ending January 1, 1899, to January 1, 1904, inclusive.

NAME OF ROAD.	1899	1900	1901	1902	1903	1904
Albia & Centerville	\$ 1,658	\$ 1,506	\$ 1,411	\$ 1,265	\$ 1,439	\$1,410
Ames & College	2,622	2,647	8,642	4,457	5,566	7,073
Atchison, Topeka & Santa Fe				7,700	13,947	15,459
Burlington & Northwestern	2,487	2,288	2,825			
Burlington & Western	1,550	1,470	1,721			
Burlington, Cedar Rapids & Northern	4,884	4,677	4,439	4,785	4,592	
Cedar Rapids, Garner & Northwestern		1,878				
Chicago & North-Western	8,465	9,064	7,523	7,624	7,594	7,824
Chicago, Burlington & Kansas City	2,298	2,342	2,438			
Chicago, Burlington & Quincy	7,023	7,397	7,281	5,851	6,025	6,329
Chicago, Burlington & Northern	7,028	7,397				
Chicago, Ft. Madison & Des Moines	1,286	1,207				
Chicago Great Western	5,438	6,094	6,534	6,194	5,257	5,80
Chicago, Iowa & Dakota	1,362	1,347	1,566			
Chicago, Milwaukee & St. Paul	5,859	6,681	6,122	6,238	6,532	6,170
Chicago, Rock Island & Pacific	6,286	6,228	6,219	6,646	6,905	6,554
Chicago, St. Paul, Minn. & Omaha	9,637	11,588	10,960	12,027	12,699	14,675
Chicago, Santa Fe & California	5,916	6,168	6,890			
Oolfax Northern				1,912	4,818	5,732
Crooked Creek Railroad & Ooal Co.	640	890	920	1,452	1,512	1,643
Davenport, Rock Island & Northwestern			5,022	3,585	5,618	1,298
Des Moines, Iowa Falls & Northern Ry.					246	627
Des Moines, Northern & Western	3,039					
Des Moines Union			37,182	43,694	35,833	36,142
Dubuque & Sioux City	4,719	5,218	4,969	5,818	5,178	5,491
Humeston & Shenandoah	1,481	1,645	1,719			
Iowa Northern	2,557	2,381	2,294			
Iowa Central	3,653	4,146	3,859	4,046	4,196	3,534
Kansas City, St. Joe & Council Bluffs	3,834	3,718	3,800			
Keokuk & Western	3,880	1,840	2,788			
Des Moines & Kansas City	230					
—Des Moines, Osceola & Southern	1,449					
Manchester, Oneida Ry.					1,848	1,902
Marshalltown & Dakota Railway Co.		796	1,320	1,495		
Mason City & Ft. Dodge	1,991	2,510	2,722			
Minneapolis & St. Louis	3,308	3,600	2,619	3,102	3,004	2,370
Muscatine North & South		1,181	1,290	1,689	1,738	1,749
Newton & Northwestern Railway					1,647	2,445
Omaha Bridge & Terminal Co.		5,656	10,165	11,126	5,401	3,317
Omaha & St. Louis	3,537	3,159	3,306			
St. Louis, Keokuk & Northwestern	1,742	1,839	1,924			
Sioux City & Northern	3,018	3,463				
Sioux City & Pacific	5,421	5,778	6,123			
Sioux City Terminal & Warehouse Co.	14,165	14,298	14,811			
Stacyville Railroad	787	869	864			
Tabor & Northern	1,334	1,654	1,690	2,107	2,095	2,195
Union Pacific	103,307	103,719	118,714	78,781	79,976	89,350
Union Terminal Ry.					61,771	54,340
—Wabash	2,325	1,552	1,934	3,437	3,147	4,004
Wilmar & Sioux Falls			3,418	3,677	3,412	3,948
Winona & Western	1,618	1,664	728			
Average for state	\$ 5,455	\$ 5,364	\$ 5,607	\$ 6,018	\$ 6,006	\$ 6,019

*Includes B. C. R. & N. Ry.



ASSESSED VALUATION OF RAILROAD PROPERTY.

[illegible]

ASSESSED VALUATION OF RAILROAD PROPERTY.

[illegible]

TABLE No. 5—CONTINUED.

Assessed value per mile 1899 to 1904.

NAME OF ROAD.	1899.	1900.	1901.	1902.	1903.	1904.
Albia & Centerville.....	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000
Atchison, Topeka & Santa Fe.....			10,000	10,500	12,500	12,500
Ames & College.....	1,500	2,000	2,500	2,500	2,500	2,500
Burlington & Northwestern.....	2,000	2,500	2,500			
Burlington & Western.....	1,500	2,000	2,000			
Burlington, Cedar Rapids & Northern.....	4,410	4,410	4,858	4,007	4,929	
Boone Valley Coal and Railway Company	1,000					
Cedar Rapids, Garner & Northwestern.....	1,200	2,000				
Chicago & North-Western.....	6,467	5,672	5,808	6,478	7,136	7,302
Chicago, Burlington & Kansas City.....	3,500	3,500				
Chicago, Burlington & Northern.....	20,000					
Chicago, Burlington & Quincy.....	6,898	6,620	5,004	5,438	6,018	6,128
Chicago, Fort Madison & Des Moines.....	2,500	2,000				
Chicago Great Western.....	4,760	4,760	4,508	4,794	4,315	4,768
Chicago, Iowa & Dakota.....	2,000	2,500				
Chicago, Milwaukee & St. Paul.....	4,864	4,600	4,658	5,148	5,621	5,773
Chicago, Rock Island & Pacific.....	6,028	6,706	6,318	6,570	6,818	5,947
Chicago, St. Paul, Minneapolis & Omaha	8,244	8,142	8,862	11,390	10,624	10,124
Chicago, Santa Fe & California.....	10,000	10,000				
Crooked Creek Railroad and Coal Co.....	2,000	2,500	2,500	2,500	2,500	3,000
Colfax Northern.....				4,000	5,000	4,000
Des Moines, Northern & Western.....	3,000					
Davenport, Rock Island & Northern.....		2,500	3,000	4,000	6,000	6,000
Des Moines Union.....	50,000	50,000	50,000	50,250	50,250	50,250
Des Moines & Kansas City.....	2,000					
Des Moines, Iowa Falls & Northern.....				2,000	2,750	2,750
Des Moines Western.....						5,000
Dubuque & Sioux City.....	5,204	4,702	4,890	5,241	5,741	5,737
Gowrie & Northwestern.....		2,500				
Humeston & Shenandoah.....	3,000	3,000				
Iowa Northern.....	4,000	4,000	4,000			
Iowa Central.....	3,612	3,805	3,815	3,815	4,225	4,163
Jasper County Coal Company Railroad.....		2,000	2,000	2,000	2,000	2,000
Kansas City, St. Joseph & Council Bluffs	5,468	5,461				
Keokuk & Western.....	3,500	2,682				
Marshalltown & Dakota Railroad Co.....		2,500	2,500	3,500		
Mason City & Fort Dodge.....	3,000	3,000	3,000			
Minneapolis & St. Louis.....	4,000	3,856	3,665	3,667	3,985	3,985
Muscataine North and South Railway.....	1,200	2,500	3,000	2,500	2,500	2,500
Manchester & Oneida.....				2,500	3,000	3,000
Newton & Northwestern.....					4,000	2,206
Omaha Bridge and Terminal Railway.....	3,000	3,000	3,000	6,000	6,000	6,500
Omaha & St. Louis.....	4,500	4,500	4,000			
St. Louis, Keokuk & Northwestern.....	3,000	3,000				
Sioux City & Northern.....	3,600	4,000				
Sioux City & Pacific.....	6,000	5,800				
Sioux City Terminal R'y & Warehouse Co	70,000	65,000				
Stacyville.....	2,000	2,500				
Sioux City Stock Yards Line.....		4,000	4,000	4,000	4,500	4,500
Sioux City Bridge Company.....			5,000	5,000	5,000	5,000
Tabor & Northern.....	1,000	1,500	1,500	2,500	3,500	3,500
Toledo, Peoria & Western.....	80,000	25,000	25,000			
Union Pacific.....	150,000	120,000	100,000	75,000	82,350	85,000
Union Terminal Company.....			65,000	65,000	78,125	78,125
Wabash.....	3,000	3,000	3,324	3,324	4,324	4,324
Winona & Western.....	2,200	2,200				
Willmar & Sioux Falls.....			4,000	4,500	5,000	5,000
Average for state.....	\$ 5,289	\$ 4,981	\$ 5,042	\$ 5,449	\$ 5,814	\$ 5,971

*Including Burlington, Cedar Rapids & Northern lines.

1. The first part of the paper is devoted to a discussion of the general principles of the theory of the structure of the human brain.

2. The second part of the paper is devoted to a discussion of the general principles of the theory of the structure of the human brain.

3. The third part of the paper is devoted to a discussion of the general principles of the theory of the structure of the human brain.

4. The fourth part of the paper is devoted to a discussion of the general principles of the theory of the structure of the human brain.

5. The fifth part of the paper is devoted to a discussion of the general principles of the theory of the structure of the human brain.

TABLE

Gross and net earnings per mile for divisions

NOTE—"L" before earnings means net loss.

NAME OF ROAD.	1896.			1897.		
	Gross earnings.	Net earnings.	Assessment.	Gross earnings.	Net earnings.	Assessment.
<i>Burl. Cedar Rapids & Northern Ry.—</i>						
aMain Line			\$ 6,500			\$ 6,500
bWaverly Short Line			4,000			4,000
cWilwaukee Division	\$ 5,940	\$ 1,910	4,000	\$ 5,988	\$ 2,180	4,000
dMuscatine Division			4,000			4,000
ePacific Division			4,000			4,000
fIowa City & Western	1,545	32	2,800	1,441	358	2,800
gCedar Rapids, Iowa Falls & N. W.	3,276	1,453	3,500	3,319	726	3,500
hCedar Rapids & Clinton Ry.	2,849	2,142	4,000	3,949	1,597	4,000
iChicago, Decorah & Minn.	994	168	2,000	951	501	2,000
jDavenport, Iowa & Dakota	2,847	1,444	3,000	2,195	423	3,000
kCedar Rapids, Garner & N. W.						
lGermania Division						
<i>Chicago, Burlington & Quincy—</i>						
aChicago, Burlington & Quincy	13,975	4,840	12,500	13,951	4,900	11,000
bKeokuk & St. Paul R. R.	4,878	2,014	8,500	4,816	1,978	7,500
cAlbia, K. & D. M. & D. M. & K. E. R.	1,732	264	5,000	1,723	260	5,000
dChariton, D. M. & Southern	1,241	118	4,500	1,178	169	4,500
eChariton Branch	1,232	449	4,500	1,197	453	4,000
fLeon, Mt. Ayr & S. W. Ry.	1,241	462	4,500	1,206	466	4,000
gCreston Branch	1,536	21	5,000	1,509	6	5,000
hCreston & Northern Ry.	1,011	30	4,000	1,000	22	4,000
iWestern Iowa Ry.	453	453	4,000	448	369	4,000
jBrownville & Nodaway Valley Ry.	757	283	4,000	754	268	4,000
kClarinda, College Springs & S. Ry.	764	365	4,000	762	412	4,000
lNebraska City Branch	1,232	527	4,000	1,218	514	4,000
mRed Oak & Atlantic Ry.	754	281	4,000	732	291	4,000
nNebraska City, Sidney & N. E. Ry.	262	582	4,000	260	565	4,000
oHastings & Avoca Ry.	437	160	4,000	433	155	4,000
pNorthern Division						
qFort Madison Branch R. R.	1,321	477	2,000	1,175	380	2,500
rHumboldt & Shenandoah	1,138	235	3,000	1,328	69	3,000
sDes Moines & Kansas City	915	207	1,400	1,070	229	2,000
tKeokuk & Western	2,656	971	3,500	2,786	951	3,500
uSt. Louis, Keokuk & Northwestern	1,722	924	2,500	1,868	1,004	3,000
vBurlington & Western	1,067	21	1,200	1,353	136	1,500
wBurlington & Northwestern	1,423	931	1,700	1,732	620	2,000
xKansas City, St. Joe & Council Bluffs	3,206	37	5,500	3,116	90	5,500
yChicago, Burlington & Kansas City	2,081	720	3,500	2,262	809	3,500
<i>Chicago Great Western Railway—</i>						
aMain Line	3,970	509	4,500	4,474	600	5,000
bDes Moines & St. Joe Division			4,900			4,900
cCedar Falls Branch			3,500			3,500
dWaverly Branch			3,500			3,500
eLyle Branch			3,500			3,500
fMason City & Fort Dodge	1,648	575	2,000	1,849	804	2,500
gWinona & Western	1,315	310	2,000	1,242	91	2,500
<i>Chicago, Milwaukee & St. Paul Railway—</i>						
aChicago & Council Bluffs Division	6,760	2,751	6,720	8,075	3,630	7,100
bKansas City Division	4,234	1,028	4,000	4,817	1,111	4,000
cSioux City Branch	2,796	253	3,500	2,983	405	3,500
dDubuque Branch	5,069	2,131	5,000	4,698	1,343	5,000
eCascade Branch	468	348	2,000	416	500	2,000
fVolga Branch	439	417	3,000	425	299	3,000
gWaukon Branch	600	170	2,000	588	116	2,000
hDavenport & N. W. Branch	1,895	259	3,200	1,764	214	3,200
iDubuque & Southwestern	1,832	97	3,500	1,729	278	3,500
jMaquoketa Branch	1,150	83	3,000	1,078	90	3,000
kClinton Branch	2,522	592	3,500	2,156	1,068	3,500
lIowa & Minn. Division	4,134	1,933	5,000	3,879	1,526	5,000
mDecorah Branch	1,112	642	3,000	1,146	814	3,000
nAustin Branch	3,145	753	3,000	3,100	1,068	3,000
oIowa & Dakota Division	6,253	3,564	6,000	6,336	2,820	6,000
pElkader Branch	431	442	3,000	374	550	3,000
qSpirit Lake Branch	823	37	3,000	729	33	3,000
rEden Branch	202	412	3,000	205	535	3,000

No. 6.

of systems for the years 1896 to 1900, inclusive.

1898.			1899.			1900.			1901.		
Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.
\$7,830	\$2,758	\$6,500	\$8,424	\$2,895	\$6,500	\$9,190	\$2,829	\$6,500	\$8,984	\$3,048	\$6,500
8,695	1,146	4,000	3,083	1,107	4,000	3,823	1,056	4,000	1,156	400	4,000
1,761	496	4,000	1,924	694	4,000	2,058	656	4,000	2,171	800	4,000
2,404	682	4,000	3,041	1,100	4,000	2,944	918	4,000	3,180	1,180	4,000
6,323	1,614	4,500	7,447	2,085	4,500	8,108	2,789	4,500	7,487	2,743	4,500
1,590	18	2,800	1,572	10	2,800	1,627	168	2,800	1,755	209	2,800
2,907	881	3,750	2,768	807	3,750	3,098	710	3,750	3,375	848	3,750
4,216	1,664	4,500	4,696	2,730	4,500	4,745	3,886	4,500	4,644	2,408	4,500
1,078	208	2,000	1,100	241	2,000	1,046	186	2,500	1,204	185	2,500
2,465	728	3,000	2,846	1,028	3,000	2,816	900	3,000	2,816	1,016	3,000
									440	180	2,500
									369	269	3,500
1,564	5,111	11,250	15,847	5,229	11,250	16,610	5,745	11,250	17,413	5,888	11,250
5,149	2,018	7,500	5,462	2,100	7,500	5,725	2,365	7,000	6,061	2,365	7,000
1,815	414	4,000	1,961	450	4,000	2,086	447	3,500	2,189	494	3,500
1,186	319	4,000	1,299	327	4,000	1,369	391	3,500	1,478	390	3,500
1,246	622	4,000	1,338	700	4,000	1,405	674	3,500	1,500	718	3,500
1,255	637	4,000	1,348	1,778	4,000	1,416	691	3,500	1,511	730	3,500
1,559	78	4,500	1,690	106	4,500	1,774	88	4,500	1,892	68	4,500
1,076	86	4,000	1,126	130	4,000	1,181	93	3,500	1,232	109	3,500
469	446	3,500	495	499	3,000	530	492	3,000	558	523	3,000
806	345	4,000	847	412	4,000	899	387	3,500	932	436	3,500
815	456	4,000	764	435	4,000	808	446	3,500	840	507	3,500
1,298	635	4,000	1,368	700	4,000	1,434	690	3,500	1,521	692	3,500
757	385	4,000	815	427	4,000	856	410	3,500	928	436	3,500
297	670	3,500	282	753	3,000	298	728	2,500	318	805	3,000
455	206	3,500	480	243	3,000	505	230	3,500	542	244	3,000
						6,556	129,975	20,000	1,876	143,904	20,000
1,158	145	2,500	1,296	65	2,500	1,207	218	2,000	1,555	180	2,500
1,307	30	3,000	1,431	183	3,000	1,648	85	3,000	1,719	258	3,000
1,448	11,550	2,000	1,449	38	2,000	1,478	273	2,000	1,601	113	2,000
2,915	783	3,500	3,390	964	3,500	3,706	1,381	3,500	4,240	2,124	4,000
2,048	800	3,000	1,743	320	3,000	1,940	312	3,000	1,924	510	3,000
1,525	317	1,500	1,551	166	1,500	1,460	273	2,000	1,728	598	2,500
2,149	891	2,000	2,487	1,139	2,000	2,298	677	2,500	2,825	1,105	2,500
3,748	1,065	5,400	3,390	644	5,400	3,710	598	5,400	3,900	468	5,400
2,320	908	3,500	2,364	418	3,500	2,343	730	3,500	2,434	706	3,500
11,245	2,012	5,500	9,322	1,669	5,500	10,075	2,187	5,500	11,488	2,104	6,000
2,791	19	4,800	4,536	827	4,800	5,239	1,655	4,900	5,618	1,092	4,800
		3,500	814	148	3,500	943	190	3,500	1,010	185	3,500
468	834	3,500	1,013	184	3,500	1,156	238	3,500	1,240	227	3,500
461	17	3,500	765	184	3,500	811	168	3,500	870	160	3,500
1,919	756	3,000	1,991	821	3,000	2,510	1,050	3,000	2,722	1,850	3,000
1,264	170	2,200	1,613	479	2,200	1,664	606	2,200	1,816	200	2,200
8,274	5,406	7,100	11,732	4,726	7,100	11,261	3,056	7,100	12,813	3,730	7,250
5,007	1,066	4,000	5,842	971	4,000	6,141	599	4,000	7,191	764	4,000
8,080	568	3,500	3,485	438	3,500	4,188	491	3,500	4,188	84	3,500
4,605	1,348	5,000	6,767	3,194	5,000	7,056	2,756	5,000	6,994	2,478	5,000
424	625	2,000	474	512	2,000	534	524	2,000	586	218	2,000
454	427	3,000	501	729	3,000	522	508	3,000	518	299	3,000
618	312	2,000	689	340	2,000	748	285	2,000	811	298	2,000
1,890	222	3,200	2,302	214	3,200	2,308	590	3,200	2,170	811	3,200
1,761	341	3,500	1,920	396	3,500	2,089	394	3,500	2,087	298	3,500
1,182	179	3,000	1,454	300	3,000	1,539	87	3,000	1,501	160	3,000
2,174	827	3,500	2,343	1,016	3,500	2,687	730	3,500	2,669	1,218	3,500
3,797	1,517	5,000	4,308	1,790	5,000	4,398	1,843	5,000	4,873	396	5,000
1,171	615	3,000	1,174	724	3,000	1,365	1,158	3,000	1,518	822	3,000
4,156	1,552	3,000	3,878	1,235	3,000	5,399	2,164	3,000	6,087	3,630	3,000
4,688	3,534	6,000	7,167	3,823	6,000	8,608	4,751	6,000	8,895	4,969	6,000
465	11,099	3,000	543	778	3,000	646	893	3,000	569	797	3,000
876	91	3,000	898	677	3,000	1,118	353	3,000	1,816	90	3,000
315	838	3,000			3,000	279	759	3,000	273	1,370	3,000

TABLE No. 6

NAME OF ROAD.	1896.			1897.		
	Gross earnings.	Net earnings.	Assessment.	Gross earnings.	Net earnings.	Assessment.
<i>St. Louis City & Dakota Division</i>	\$ 2,149	\$ 478	\$ 3,500	\$ 2,215	\$ 663	\$ 3,500
<i>dD. M. Division Main Line</i>	2,575	898	2,500	2,968	910	3,000
<i>dD. M. Division Storm Lake Branch</i>						
<i>dD. M. Division Boone Line</i>						
<i>Chicago & North-Western Railway—</i>						
<i>aChicago & North-Western Railway</i>	13,295	5,684	11,000	15,073	6,568	11,000
<i>bIowa Midland Branch</i>	1,040	1,081	2,800	972	1,278	2,800
<i>cStanwood & Tipton Branch</i>	829	1,907	3,000	885	1,949	3,000
<i>dOttumwa, Cedar Falls & St. P. Branch</i>	1,245	1,274	3,000	1,868	1,182	3,000
<i>eDes Moines & Minneapolis Branch</i>	4,025	1,068	5,200	4,168	1,445	5,200
<i>fIowa & Southwestern Branch</i>	683	1,764	3,000	680	1,873	3,000
<i>gMaple River Branch</i>	1,635	590	3,800	1,718	445	3,800
<i>hToledo & North-Western Railway</i>	4,074	1,279	4,700	4,398	1,082	4,700
<i>iIowa Railway Coal & Mfg. Co.</i>	6,731	3,685	5,500	10,562	7,147	5,500
<i>jMinn. & Iowa Railway</i>						
<i>kHarlan & Kirkman Railway</i>						
<i>lBoyer Valley Railway</i>						
<i>mIowa, Minn. & North-Western Ry</i>						
<i>nSoldier River Branch</i>						
<i>oChicago, Iowa & Dakota</i>	1,142	48	1,500	1,298	808	2,000
<i>pSt. Louis City & Pacific</i>	4,511	1,502	5,500	4,165	1,324	6,000
<i>Chicago, Rock Island & Pacific—</i>						
<i>aIowa Division</i>	10,276	4,228	12,000	10,512	4,663	11,000
<i>bSouthwestern Division</i>	6,642	2,246	8,000	6,835	2,420	7,700
<i>cOskaloosa</i>	1,839	296	5,400	1,352	298	5,400
<i>dWilton & Tipton Branch</i>						
<i>eWilton Branch</i>	1,192	188	4,000	1,168	125	4,000
<i>fNewton & Monroe Branch</i>	434	1,275	5,000	422	1,290	4,000
<i>gD. M. Indianola & Winterset Branch</i>	1,623	673	5,000	1,609	669	5,000
<i>hGuthrie Center Branch</i>	781	1,49	4,000	767	1,64	4,000
<i>iAudubon Branch</i>	1,423	516	5,000	1,441	511	5,000
<i>jGriswold Branch</i>	796	1,249	5,000	780	1,290	4,000
<i>kHarlan Branch</i>	965	1,51	4,000	1,000	1,65	4,000
<i>lCarson Branch</i>	659	1,135	4,000	670	1,147	4,000
<i>mKeosauqua Branch</i>	573	1,641	4,000	608	1,628	4,000
<i>nKeokuk & Des Moines Division</i>	3,281	1,087	5,000	3,341	1,101	5,000
<i>oDes Moines & Ft. Dodge Division</i>	3,373	1,473	4,800	3,442	1,537	4,800
<i>pGowrie & Northwestern Division</i>						
<i>Chicago, St. Paul, Minn. & Omaha Ry. —</i>						
<i>aMain Line</i>	8,438	2,845	8,135	9,380	3,823	9,500
<i>bRock River Branch</i>	425	165	4,135	422	143	4,135
<i>Dubuque & Sioux City Railway—</i>						
<i>aMain Line</i>	6,598	3,144	6,700	6,963	3,066	7,000
<i>bOnawa Branch</i>	645	1,611	2,500	644	772	2,500
<i>cSioux Falls Branch</i>	1,596	880	3,100	1,667	1,4	3,100
<i>dCedar Rapids Branch</i>	1,310	1,227	2,500	1,855	1,473	2,500
<i>eCedar Falls & Minnesota</i>	1,638	1,4	3,000	1,565	275	3,000
<i>fFt. Dodge & Omaha Railway</i>						
<i>gStacyville</i>						
<i>Iowa Central Railway—</i>						
<i>aMain Line</i>	3,180	1,127	5,000	3,171	1,076	5,000
<i>bBelmond Branch</i>			2,750			2,575
<i>cStory City Branch</i>			2,750			2,575
<i>dState Center Branch</i>			2,750			2,575
<i>eMontezuma Branch</i>			2,750			2,575
<i>fNewton Branch</i>			2,750			2,575
<i>gEastern Division</i>			2,800			2,575
<i>hNorthwood Branch</i>						
<i>iIowa Central & Western</i>						
<i>Wabash Railway—</i>						
<i>aWabash</i>			2,500	2,806	811	3,000
<i>bDes Moines & St. Louis</i>			2,500			3,000
<i>cOmaha & St. Louis</i>	2,012	235	5,000	2,226	259	5,000

—CONTINUED.

1898.			1899.			1900.			1901.		
Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.	Gross earn- ings.	Net earn- ings.	Assessment.
82,612	\$ 672	\$3,500	\$ 8,002	\$ 956	\$ 3,500	\$ 4,258	\$ 2,139	\$ 3,500	\$ 4,367	\$ 1,908	\$ 3,500
2,955	610	3,000	3,659	1,248	3,000	3,082	800	2,500	2,813	119	3,000
									628	304	3,000
									1,958	58	3,000
16,985	7,424	11,000	19,979	8,651	11,250	20,952	8,158	11,500	21,082	8,564	11,750
989	1,500	2,800	1,178	11,728	2,800	1,098	2,800	2,800	1,118	11,887	3,000
811	2,476	3,000	1,185	12,658	3,000	900	18,228	3,000	1,086	18,038	3,000
1,775	1,122	3,000	1,690	12,848	3,000	2,109	12,704	3,000	1,879	12,641	3,000
4,577	501	5,700	4,924	1,998	5,700	5,894	1,487	5,700	6,419	5,700	5,700
4,721	982	3,000	715	11,249	3,000	774	11,125	3,000	1,070	11,185	3,000
1,859	689	3,000	2,21	759	4,000	1,661	1,247	4,000	2,665	1,108	4,000
4,246	1,080	2,000	4	1,156	5,000	5,270	1,746	5,000	5,389	1,582	5,000
11,651	7,849	7,500	12,4	8,027	7,500	11,606	7,064	7,500	8,373	4,372	7,500
									2,500	with T. & N. W.	3,000
									2,500	with M. R. B.	3,000
									2,500	with M. R. B.	3,000
									2,500	with M. R. B.	3,000
									2,500	with M. R. B.	3,000
1,240	487	2,000	1,892	492	2,000	1,898	563	2,500	1,596	658	2,500
4,767	1,174	6,000	5,421	2,298	6,000	5,774	2,011	5,800	6,124	2,460	5,800
10,550	4,900	11,000	12,119	5,714	11,000	12,098	5,518	11,000	12,198	5,087	11,000
6,987	2,796	7,700	6,974	2,238	7,700	6,962	2,112	7,200	8,845	2,579	7,200
1,355	878	4,500	1,266	1,806	4,500	1,297	1,335	4,000	1,920	247	4,000
		5,500			5,500			5,500			5,500
1,155	200	3,500	1,497	840	3,500	1,497	824	3,500	1,674	273	3,500
1,411	249	3,500	555	128	3,500	593	1,141	3,500	824	140	3,500
1,588	708	4,500	1,484	5	4,500	1,477	498	4,000	2,070	799	4,000
797	14	3,500	754	158	3,500	753	181	3,000	948	64	3,000
1,454	598	4,500	1,290	187	4,000	1,227	180	4,000	1,590	628	4,000
772	257	3,500	737	27	3,500	799	80	3,500	1,208	137	3,500
988	22	3,500	965	58	3,500	964	88	3,500	1,108	44	3,500
651	102	3,500	873	88	3,500	874	70	5,500	900	27	3,500
804	1,419	3,500	599	828	3,500	623	1,025	3,500	757	1,447	3,500
3,881	1,857	4,500	3,469	1,052	4,500	3,545	1,357	4,100	3,911	1,141	4,100
3,638	1,427	4,800	3,825	1,590	4,800	4,107	2,174	4,600	4,598	2,280	4,600
									261	86	2,500
11,253	5,527	9,500	12,424	6,252	9,500	14,908	5,089	9,500	14,154	7,120	10,000
396	224	4,185	471	154	4,185	520	113	3,750	464	165	3,000
6,709	3,291	7,000	7,174	3,712	7,000	7,948	3,375	7,000	8,298	3,194	7,000
848	594	2,500	814	696	2,500	892	598	2,500	1,410	159	2,500
1,389	115	3,100	1,429	278	3,100	1,693	278	3,100	2,025	504	3,100
1,441	601	2,500	1,534	82	2,500	1,564	63	2,500	1,985	359	3,000
1,839	94	3,000	1,982	328	3,000	2,201	823	3,000	2,190	177	3,000
									2,571	1,268	3,500
									864	87	2,500
3,270	1,068	5,000	5,148	1,760	5,000	5,805	2,299	5,000	5,682	1,288	5,000
		2,575	470	226	2,575	1,041	1,528	2,600	1,709	1,902	3,000
		2,575	1,398	538	2,575	1,485	558	2,600	1,989	245	3,000
		2,575	427	272	2,575	521	1,293	2,600	61	304	3,000
		2,575	708	452	2,575	855	1,199	2,600	843	873	3,000
		2,575	593	308	2,575	617	1,884	2,600	720	1,081	3,000
		2,575	4,537	1,569	2,575	5,069	2,050	3,500	4,598	898	3,500
								5,000			3,000
									1,753	680	2,500
1,698	884	3,000	3,692	89	3,000	1,552	825	3,000	1,923	494	3,000
1,698	884	3,000	1,010	190	3,000	1,552	825	3,000	1,923	494	3,000
2,518	617	4,500	3,338	206	4,500	3,260	820	4,500	3,204	204	4,000

Burlington & Western	1,886	279	2,500	2,183	588	3,500	1,247	1,833	3,500
Burlington & Northwestern	2,819	1,089	3,500	2,119	17	3,500	1,247	1,318	3,500
Kookuk & Western Division	4,841	2,287	4,750	3,688	1,014	4,750	2,247	1,199	4,750
Des Moines & Kansas City Division	2,141	455	2,500	2,794	1,040	2,500	2,247	798	2,500
Chicago, Burlington & Kansas City	1,350	886	3,500	2,196	1,184	3,500	2,065	298	3,500
Kansas City, St. Joe & Council Bluffs	7,445	3,112	8,500	8,373	8,872	7,600	7,793	2,788	7,600
Tarkio Valley Branch	2,649	708	3,500	3,049	1,406	3,500	1,525	54	4,500
St. Louis, Kookuk & Northwestern	621	59	3,300	3,587	64	3,300	1,711	7	3,300
<i>Chicago Great Western Railway—</i>									
Main Line	12,400	2,261	7,000	10,948	988	7,750	11,797	290	7,750
Southwestern Branch	6,080	1,108	5,200	5,868	487	5,400	5,707	61	5,400
Cedar Falls Branch	1,543	245	3,500	3,965	52	3,500	3,695	327	3,500
Waverly Branch	1,589	171	3,500	1,188	101	3,500	1,123	25	3,500
Lytle Branch	1,451	897	3,500	834	70	3,500	1,447	48	3,500
Winona Branch	2,013	1,559	3,100	1,330	21	3,100	2,039	785	2,500
Ma. on City & Fort Dodge .....	.....	.....	2,500	2,354	876	2,500	.....	.....	2,500
Mason City & Fort Dodge—Main Extension .....	.....	.....	2,500	.....	.....	2,500	.....	.....	2,500
Hampton Branch .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Chicago, Milwaukee & St. Paul Railway—</i>									
Chicago & Council Bluffs Division	11,476	2,674	3,500	12,170	4,489	10,000	12,098	5,081	10,000
Green Island Branch	7,708	1,274	5,000	7,587	2,226	5,000	7,506	140	5,000
Kansas City Division	5,058	1,800	5,000	5,050	2,153	5,000	5,849	1,768	5,750
Sioux City Branch	7,076	3,149	5,000	7,488	2,666	6,000	7,528	8,272	6,250
Dubuque Division	508	327	2,000	594	258	2,500	638	438	2,500
Cascade Branch	508	294	2,000	488	728	3,000	516	401	3,000
Volga Branch	848	845	2,000	850	755	2,500	980	878	2,500
Waukon Branch	2,118	319	3,300	2,840	331	3,300	2,981	1,189	3,300
Davenport & Northwestern	1,351	28	3,500	2,179	289	3,500	2,211	1,133	3,500
Dubuque & Southwestern	1,851	618	3,500	1,104	671	3,500	1,217	618	3,500
Maquoketa Branch	3,173	3,170	3,500	2,817	1,103	3,500	7,964	5,599	3,500
Clinton Branch	4,716	1,062	3,500	4,817	2,489	3,500	4,588	1,769	3,500
Iowa & Minnesota Division	1,618	294	3,000	1,457	508	3,000	1,717	966	3,000
Decorah Branch	5,864	1,568	3,000	5,588	6,216	3,000	5,840	4,138	3,000
Austin Branch	8,759	765	3,000	8,579	1,888	3,000	7,486	4,188	3,000
Iowa & Dakota Division	1,861	610	3,000	1,680	849	3,000	1,616	241	3,000
Elkader Branch	275	571	3,000	276	380	3,000	571	280	3,000
Eldon Branch	4,504	1,474	3,500	5,588	2,873	4,500	5,184	2,072	4,500
Sioux City & Dakota Division	3,075	60	3,500	3,588	78	3,500	3,945	2,888	3,500
Des Moines Division—Main Line	1,188	209	3,000	2,085	201	3,000	2,884	1,181	3,000
Des Moines Division—Storm Lake Branch	2,188	277	3,000	2,085	201	3,000	2,884	1,181	3,000
Des Moines Division—Boone Line .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Muscataine Line .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Chicago & North-Western Railway.</i>									
Main Line	23,020	8,528	13,500	21,797	8,887	14,500	23,895	12,639	14,500
Iowa—Midland Branch	1,116	2,205	3,000	1,088	1,181	3,000	1,158	1,638	3,000
Stanwood & Tippon Branch	1,156	3,208	3,000	1,181	1,181	3,000	1,888	1,181	3,000
Ottumwa, Cedar Falls & St. Paul	1,778	3,068	3,000	2,473	2,837	3,500	2,804	2,127	3,500
Des Moines & Minneapolis Branch	7,176	408	3,500	7,701	945	7,500	7,076	2,438	7,500
Iowa, Southwestern Branch	1,041	1,123	3,500	1,205	965	3,500	7,041	2,121	3,500

Dubuque & Sioux City Railroad.

Main Line

- Osawa Branch
- Sioux Falls Branch
- Cedar Rapids Branch
- Mona Branch
- Omaha District
- Stacyville Railroad

Iowa Central Railway -

- Main Line
- Belmond Branch
- Story City Branch
- State Center Branch
- Montezuma Branch
- Newton Branch
- Eastern Division

Iowa Central & Western

- Main Line
- Des Moines & St. Louis Line
- Omaha & St. Louis Line

8,951	3,970	7,500	8,222	1,794	1,014	589	2,600	1,247	1,883	2,600
808	40	8,000	873	465	1,014	1,014	2,600	1,947	1,318	2,600
2,905	413	8,500	1,987	188	1,014	1,014	2,600	2,715	199	2,600
1,225	148	8,000	1,746	873	1,014	1,014	2,600	2,687	788	2,600
1,227	65	8,000	2,087	595	1,014	1,014	2,600	2,723	273	2,600
8,640	549	8,720	4,003	868	1,014	1,014	2,600	2,723	2,723	2,600
1,181	78	2,500	4,274	1,008	1,014	1,014	2,600	1,595	64	2,600
6,908	1,148	5,000	6,069	1,510	1,014	1,014	5,500	6,170	1,509	5,500
2,110	445	8,000	1,588	846	1,014	1,014	8,000	1,873	182	8,000
1,672	314	8,000	1,510	293	1,014	1,014	8,000	1,479	120	8,000
670	381	8,000	430	356	1,014	1,014	8,000	887	423	8,000
799	159	8,000	590	590	1,014	1,014	8,000	573	260	8,000
885	475	8,000	792	890	1,014	1,014	8,000	673	368	8,000
4,944	1,717	8,500	4,735	1,899	1,014	1,014	8,000	4,899	873	8,000
285	61	2,500	4,759	291	1,014	1,014	2,500	4,478	853	2,500
2,765	644	8,000	8,147	468	1,014	1,014	4,000	4,004	102	4,324
2,518	596	8,000	8,147	468	1,014	1,014	4,000	4,004	102	4,324
5,085	949	4,000	8,147	468	1,014	1,014	4,000	4,004	102	4,324

TABLE No. 7.

Statement of Rates of Taxes paid on Gross and Net Earnings and on Actual Assessments for Years 1890 to 1904. Inclusive.
 NOTE—In these computations the earnings, taxes and assessments of the date of assessments are compared, *e. g.*, the taxes reported in 1901 were levied in 1900, and earnings reported in 1900 were made in 1899, and hence are compared with the 1899 assessment; likewise all other years.

Year of Report.	Chicago, Burlington & Quincy Railway.			Chicago, Rock Island & Pacific Railway.			Chicago & North-Western Railway.			Chicago, Milwaukee & St. Paul Railway.		
	On System.		On Main Line.	On System.		On Main Line.	On System.		On Main Line.	On System.		On C & B. Div.
	Gross.	Net.	Assessment.	Gross.	Net.	Assessment.	Gross.	Net.	Assessment.	Gross.	Net.	Assessment.
1890.....	0.08	0.137	0.081	0.027	0.100	0.029	0.029	0.060	0.029	0.029	0.029	0.029
1891.....	0.083	0.105	0.020	0.026	0.073	0.029	0.029	0.072	0.029	0.029	0.029	0.029
1892.....	0.083	0.114	0.020	0.023	0.067	0.027	0.040	0.061	0.021	0.021	0.021	0.021
1893.....	0.083	0.104	0.020	0.023	0.060	0.029	0.040	0.061	0.021	0.021	0.021	0.021
1894.....	0.082	0.111	0.020	0.023	0.062	0.029	0.040	0.061	0.021	0.021	0.021	0.021
1895.....	0.082	0.109	0.020	0.023	0.062	0.029	0.040	0.061	0.021	0.021	0.021	0.021
1896.....	0.082	0.109	0.020	0.023	0.062	0.029	0.040	0.061	0.021	0.021	0.021	0.021
1897.....	0.082	0.109	0.020	0.023	0.062	0.029	0.040	0.061	0.021	0.021	0.021	0.021
1898.....	0.082	0.109	0.020	0.023	0.062	0.029	0.040	0.061	0.021	0.021	0.021	0.021
1899.....	0.082	0.109	0.020	0.023	0.062	0.029	0.040	0.061	0.021	0.021	0.021	0.021
1900.....	0.081	0.092	0.019	0.023	0.062	0.029	0.040	0.061	0.021	0.021	0.021	0.021
1901.....	0.080	0.097	0.018	0.023	0.062	0.029	0.040	0.061	0.021	0.021	0.021	0.021
1902.....	0.080	0.097	0.018	0.023	0.062	0.029	0.040	0.061	0.021	0.021	0.021	0.021
1903.....	0.080	0.097	0.018	0.023	0.062	0.029	0.040	0.061	0.021	0.021	0.021	0.021
1904.....	0.080	0.097	0.018	0.023	0.062	0.029	0.040	0.061	0.021	0.021	0.021	0.021

NOTE—The first column, on these lines or include with some other divisions, under each system or main line gives the rate or per cent. the actual taxes paid is of the gross earnings for the year of the assessment of that tax. The second column makes the same comparison with the net earnings of the same year, and the third column gives the rate or by an increase or decrease in the actual assessment on the whole system, or line as the case may be. The rate on gross and net earnings would be modified cases, shows the levies to vary 20 to 40 per cent in different parts of the state the same year.

TABLE No. 7—CONTINUED.

Year of Report.	Rates on all Railroads in Iowa.			Dubuque and Sioux City Railway.			Chicago Great Western Railway.			Burlington, Cedar Rapids & Northern Railway.			Iowa Central Railway.		
	On gross earnings.	On net earnings.	On assessed value.	On System.		On Main Line.	On System.	On Main Line.	Assessment.	On System.		On Main Line.	On System.	On Main Line.	Assessment.
				Gross.	Net.	Assessment.				Gross.	Net.	Assessment.			
1890.....	.038	.137	.031	.043	.061	*	.638	.307	*	.041	.149	*	.043	.301	*
1891.....	.033	.105	.029	.043	.146	.031	.627	.091	.026	.033	.105	.028	.033	.148	.024
1892.....	.033	.114	.029	.039	.160	.035	.620	.076	.025	.029	.101	.027	.031	.106	.024
1893.....	.033	.104	.030	.032	.083	.031	.625	0-2	.029	.028	.080	.025	.030	.107	.029
1894.....	.032	.111	.031	.034	.103	.032	.627	.094	.032	.027	.093	.031	.030	.122	.030
1895.....	.032	.109	.030	.036	.101	.032	.631	.122	.029	.030	.100	.030	.027	.078	.027
1896.....	.034	.133	.031	.041	.122	.033	.633	.125	.031	.033	.105	.029	.035	.109	.031
1897.....	.037	.110	.031	.038	.083	.032	.636	.090	.031	.030	.078	.030	.036	.101	.031
1898.....	.035	.110	.031	.038	.106	.034	.631	.270	.037	.030	.066	.030	.035	.104	.031
1899.....	.04	.105	.032	.041	.105	.035	.636	.079	.034	.031	.107	.033	.035	.106	.031
1900.....	.131	.092	.032	.037	.082	.033	.633	.029	.033	.032	.062	.031	.033	.104	.033
1901.....	.030	.097	.034	.034	.088	.031	.629	.063	.033	.031	.104	.034	.033	.104	.033
1902.....	.030	.103	.034	.032	.122	.034	.624	.024	.034	.034	.111	.034	.031	.161	.031
1903.....	.029	.099	.034	.032	.113	.035	.620	.076	.034	.028	.078	.031	.033	.160	.033
1904.....	.033	.109	.036	.037	.091	.037	.637	.097	.042	.032	.095	.032	.037	.176	.040

The reports omit taxes on these lines or include with some other divisions.

NOTE.—The first column under each system or main line gives the rate of per cent, the actual taxes paid is of the gross earnings for the year of the assessment of that tax. The second column makes the same comparison with the net earnings of the same year, and the third column gives the rate or number of mills paid on the actual assessment on the whole system, or line, as the case may be. The rate on gross and net earnings would be modified by an increase or decrease in the number of mills levied on the dollar of assessment, hence the necessity of showing this variation, which, in extreme cases, shows the levies to vary 20 to 40 per cent in different parts of the state the same year.

TABLE No. 8.

Abstract of reported earnings, operating expenses and taxes paid by inter-state railways doing business within the state of Iowa.

Names of Systems.	Mileage.		Total Gross Earnings.		Total Operating Expenses.		Taxes Paid.		
	Entire system.	Within Iowa.	\$	For entire system.	In state of Iowa.	For entire system.	In state of Iowa.	On system.	In Iowa.
Burlington, Cedar Rapids & Northern Railway...	1184.	940.	4,480,086	\$4,068,847	\$3,287,165	\$2,896,610	\$117,086		
1897	1184.	940.	4,262,108	5,008,120	2,912,779	2,646,908	129,567		
1898	1186.	940.	4,546,648	4,114,747	2,967,858	2,665,764	184,487		
1899	1171.	907.	4,928,688	4,454,467	3,474,107	3,111,891	148,084		
1900	1277.	998.	4,848,276	4,481,614	3,448,489	3,128,276	188,996		
1901	1277.	998.	5,288,524	4,778,680	3,849,084	3,020,876	168,812		
1902	1278.	998.		4,778,680		3,010,488	186,226		
1903				4,891,681		3,404,545	186,226		
1904				5,867,887		3,265,928	160,797		
Chicago, Burlington & Quincy Railway	2401.	762.	16,645,926	4,608,768	9,740,718	8,265,928	666,183		
1897	2401.	762.	17,904,560	4,968,986	10,898,174	8,604,968	689,122		
1898	2189.	741.	18,860,722	5,220,767	11,002,890	8,950,785	642,188		
1899	2660.	744.	21,118,888	5,478,897	12,585,887	9,961,991	677,196		
1900	2660.	744.	22,780,591	5,812,862	13,966,884	9,961,991	677,196		
1901	2662.	776.	24,006,877	6,000,807	14,612,723	4,291,968	754,901		
1902	(b) 2766.	1850.	30,960,027	7,960,279	19,018,750	6,789,700	928,629		
1903	(b) 2762.	1850.	32,841,060	8,186,689	20,711,479	6,818,688	928,629		
1904	(b) 2762.	1870.	37,517,864	9,852,303	25,128,626	6,808,146	927,365		
Chicago Great Western Railway	(c) 8411.	462.	6,682,167	2,098,986	3,946,460	1,790,604	187,489		
1897	8411.	462.	6,076,952	2,232,412	4,001,666	1,997,615	187,489		
1898	8411.	462.	6,806,511	2,408,689	4,289,719	2,018,516	197,000		
1899	988.	462.	6,836,847	2,818,488	4,718,912	2,248,876	204,000		
1900	988.	462.	6,862,050	3,022,764	5,185,283	2,467,461	204,000		
1901	8448.	462.	7,481,269	3,271,486	6,084,860	2,467,461	204,000		
1902	(c) 10566.	607.	7,899,698	3,607,917	6,942,144	2,821,827	210,088		
1903	(c) 1217.	611.	8,282,871	3,816,797	8,164,268	3,869,080	224,868		
1904	1879.	762.	9,577,868	5,814,825	6,978,748	3,689,188	224,868		
Chicago, Milwaukee & St. Paul Railway	6191.	1846.	82,176,768	7,168,611	48,878,098	4,670,338	226,481		
1897	6191.	1846.	86,090,781	7,407,122	50,878,008	4,613,689	226,481		
1898	6191.	1846.	90,000,000	8,066,800	54,000,000	5,000,000	226,481		
1899	6191.	1846.	94,000,000	8,800,000	58,000,000	5,400,000	226,481		
1900	6419.	1776.	41,691,588	10,897,588	24,891,941	2,891,941	226,481		
1901	6570.	1776.	44,000,000	11,500,000	26,500,000	3,000,000	226,481		
1902	6709.	1788.	46,404,848	11,920,848	27,484,088	3,200,848	226,481		
1903	6770.	1788.	48,404,848	12,404,848	29,000,000	3,400,000	226,481		
1904	6841.	1844.	49,698,427	12,504,718	30,193,709	3,504,718	226,481		

Chicago, St. Paul, Minneapolis & Omaha Railway	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	28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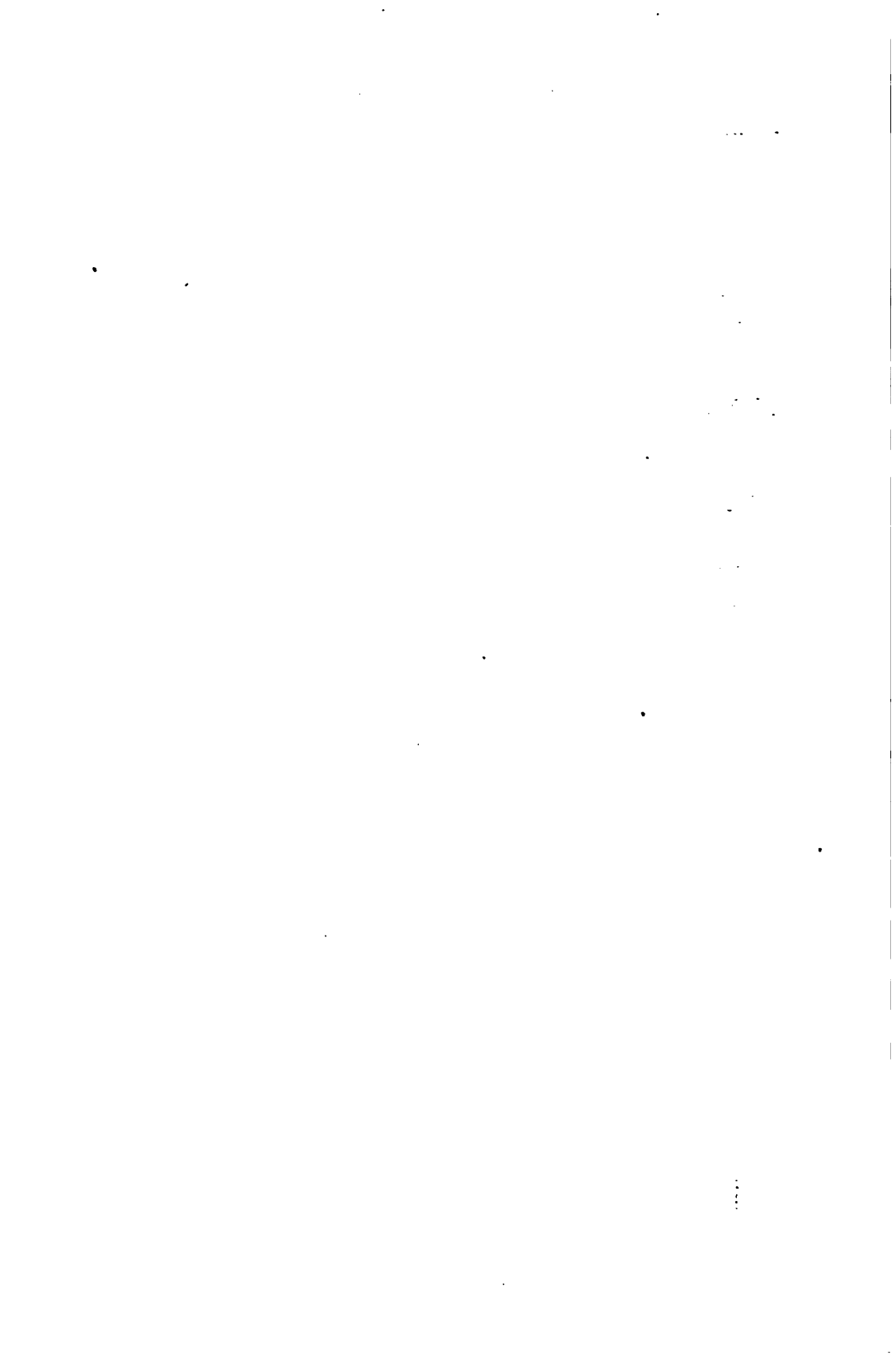
ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE NO. 8—CONTINUED.

Names of Systems.	Year.	Mileage.		Total Gross Earnings.		Total Operating Expenses.		Taxes Paid.	
		Entire system.	Within Iowa.	For entire system.	In state of Iowa.	For entire system.	In state of Iowa.	On system.	In Iowa.
Minneapolis & St. Louis Railway	1897	870.	188.	1,908,822	584,907	1,124,165	392,542	64,568	17,489
	1898	870.	188.	2,132,965	628,763	1,244,270	389,580	67,116	17,424
	1899	870.	187.	2,345,889	441,060	1,267,602	319,532	52,985	17,870
	1900	870.	211.	2,808,523	497,063	1,607,968	346,599	52,985	19,653
	1901	843.	211.	2,971,146	554,291	1,653,697	444,564	104,798	25,109
Chicago, Santa Fe & California	1902	682.	211.	3,476,225	656,677	1,968,598	495,498	110,968	25,118
	1903	682.	211.	3,876,043	656,677	1,746,758	419,823	119,855	29,571
	1904	682.	211.	3,971,906	501,454	1,701,283	371,083	108,718	31,256
	1905	517.	20.	2,550,779	100,686	2,007,636	66,794	108,718	10,890
	1906	518.	20.	2,595,645	110,008	2,091,901	76,716	164,548	9,187
Atchison, Topeka & Santa Fe	1898	518.	20.	3,004,319	117,209	2,196,876	76,081	187,519	8,248
	1899	518.	20.	3,167,884	121,654	2,076,697	71,532	198,887	9,593
	1900	477.	20.	3,355,011	150,153	18,810,889	77,125	198,887	9,593
	1901	477.	20.	3,765,981	150,740	19,675,737	80,670	1,293,074	6,138
	1902	498.	20.	3,777,434	275,008	19,675,737	90,670	1,317,886	9,239
Union Pacific Railway	1903	931.	20.	41,068,008	805,458	20,667,074	214,270	1,317,886	9,478
	1904	931.	20.	41,068,008	805,458	20,667,074	214,270	1,317,886	9,478
	1905	931.	20.	10,754,832	201,080	20,667,074	214,270	1,317,886	9,478
	1906	931.	20.	12,348,037	278,205	6,464,784	174,309	884,094	20,074
	1907	931.	20.	19,365,896	312,217	7,498,500	212,397	871,700	19,568
Wabash Railway	1898	265.	2.	21,719,869	225,022	10,800,412	228,754	781,004	25,586
	1899	265.	2.	24,545,901	244,550	18,973,888	178,559	770,408	20,771
	1900	265.	2.	26,471,575	162,290	18,590,270	185,908	894,505	18,148
	1901	265.	2.	27,546,464	164,753	14,085,065	200,033	819,774	15,489
	1902	265.	2.	31,425,695	184,124	15,491,056	201,545	848,198	15,489
Wabash Railway	1897	180.	109.	12,008,069	851,110	8,783,975	217,344	525,299	8,998
	1898	180.	109.	12,115,678	154,868	8,333,904	275,670	512,244	12,400
	1899	187.	108.	13,487,098	196,751	10,180,007	285,978	554,081	12,400
	1900	187.	108.	14,485,995	196,751	11,164,350	285,978	554,081	12,400
	1901	187.	108.	16,384,707	303,818	12,317,171	381,887	579,109	16,000
Wabash Railway	1902	245.	203.	18,384,197	303,818	13,182,890	718,540	612,413	37,815
	1903	245.	203.	19,381,486	303,818	14,612,294	733,628	646,588	38,808
	1904	245.	203.	23,181,481	313,497	17,298,886	882,187	676,797	38,808

Sioux City & Northern	1897	94.	90.	224,116	180,271	172,733	193,602	+	10,459
	1898	94.	90.	231,072	210,013	193,183	164,831	.....	8,491
	1899	94.	77.	234,712	231,516	19,507	184,094	.....	8,014
	1900	94.	77.	284,940	294,879	216,877	173,447	.....	9,900
Wilmar & Sioux Falls.	1901	433.	77.	1,037,738	961,799	883,698	190,519	60,037	10,165
	1902	433.	77.	1,044,543	933,070	904,743	244,795	68,543	12,684
	1903	438.	77.	1,080,840	951,715	877,730	192,394	54,355	11,331
	1904	438.	77.	1,081,331	972,868	933,740	207,915	60,867	14,690

* Not reported to this office.



L A W S

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 1308. All other property, real or personal, is subject to taxation in the manner prescribed. * * *

SEC. 1352. Each assessor shall enter upon the discharge of the duties of his office immediately after the second Monday in January in each year, and shall, with the assistance of each person assessed, or who may be required by law to list property belonging to another, enter upon the assessment rolls furnished him for that purpose the several items of property required to be entered for assessment. He shall personally affix values to all property assessed by him.

SEC. 1312. Every inhabitant of this state, of full age and sound mind, shall list for the assessor all property subject to taxation in the state, of which he is the owner, or has the control or management, in the manner herein directed; * * * of a body corporate, company, society, or partnership, by its principal accountant officer, agent or partner. * * *

SEC. 1355. The assessor shall administer the oath or affirmation printed on the assessment rolls hereinafter prescribed to each person assessed, and require the person taking such oath to subscribe the same, and in case any one refuses to do so, he shall note the fact in the column of remarks opposite such person's name.

SEC. 1312. Lands, lots and other real estate belonging to any railway company, not used exclusively in the operation of the several roads, and all railway bridges across the Mississippi and Missouri rivers, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. * * *

SEC. 1357. If any corporation or person refuse to furnish the verified statements in this chapter required, or to list his property, or to take or subscribe the oath in this chapter required the executive council, or assessor, as the case may be, shall proceed to list and assess such property according to the best information obtainable, and shall add to the taxable valuation one hundred per cent thereof, which valuation and penalty shall be separately shown, and shall constitute the assessment; and if the valuation of such property shall be changed by any board of review, or on appeal therefrom, a like penalty shall be added to the valuation thus fixed.

SEC. 1314. No real estate used by railway corporations for road-beds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be the property of such companies for the purpose of taxation. * * *

SEC. 1354. The assessor shall list every person in his township and assess all the property, personal and real, therein, except such as is heretofore exempted or otherwise assessed.

SEC. 2063-a. Any railway operated upon the streets of a city or town by electric or other power than steam, which extends beyond the corporate limits of such city or town to another city, town or village, or any railway operated by electric or other power than steam, extending from one city, town or village to another city, town or village, shall be known as an interurban railway, and shall be a work of internal improvement.

SBC. 2068-b. The words railway, railway company, railway corporation, railroad, railroad company and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways, and all companies or corporations constructing, owning or operating such interurban street railways, and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies and railroad corporations, are hereby declared to affect and apply in full force and effect to all interurban railways, and to all interurban railway companies or railway corporations constructing, owning or operating such interurban railways.

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SBC. 1834. On the second Monday in July in each year, the executive council shall assess all the property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver or such other officer as the council may designate, shall, on or before the first day of April in each year, furnish it a verified statement, showing in detail, for the year ended December 31st next preceding:

1. The whole number of miles of railway owned, operated or leased by such corporation or company within and without the state;

2. The whole number of miles of railway owned, operated or leased within the state, including double tracks and side-tracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county;

3. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code shall, on or before the first day of April, 1905, make to the executive council a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situated, and including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool-houses, round houses, machine and repair shops, water tanks, turn-tables, gravel beds and stone quarries, and for all other purposes, with the estimated value thereof, in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporation, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the first day of April of each subsequent year such corporation shall in like manner report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

3-a. The executive council shall, by some convenient method of binding, arrange the statements required to be made under the provision of the preceding section so as to form a consolidated list of all real estate reported to it as being owned or used for railway purposes within the state of Iowa, which list shall be known as the record of railway lands;

4. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed;

5. The total number of ties per mile used on all its tracks within the state;

6. The weight of rails per yard in main line, double tracks and side-tracks;

7. The number of miles of telegraph lines owned and used within the state;

8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it, and the number of each class on its line within the state, each class to be valued separately;

9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;

10. The gross earnings of the entire road and the gross earnings in this state;

11. The operating expenses of the entire road and the operating expenses within this state;

12. The net earnings of the entire road and the net earnings within this state.

SEC. 1835. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks, except needed sidings for raising or lowering tracks above or below crossings at grade in cities or towns, for new equipment except replacements, for reducing any bonded or permanent debt, nor for any other item of operating expenses not fairly and reasonably chargeable as such in railway accounts. The council may demand, in writing, detailed, explanatory and amended statements of any of the items mentioned in the preceding section, or any other items deemed by it important, to be furnished it by such railway corporation within thirty days from such demand, in such form as it may designate, which shall be verified, as required for the original statement. The returns both original and amended, shall show such other facts as the council, in writing, shall require.

SEC. 1836. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway within the state, except as otherwise provided, and shall include the right of way, road-bed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipments, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state.

SEC. 1837. On or before the first Monday in August of each year the council shall transmit to the county auditor of each county through and into which any railway may extend, a statement showing the length of the main track within the county and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property.

SEC. 1838. At the first meeting of the board of supervisors held after said statement is received by the county auditor, it shall cause the same to be entered on its minute book and make and enter therein an order stating the length of the main track and the assessed value of each railway lying in each city, town, township or lesser taxing district in its county, through or into which said railway extends, as fixed by the council, which shall constitute the taxable value of said property for taxing purposes; and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of said order to the council or trustees of the city, town or township.

SEC. 1839. All such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purpose as the property of individuals within such counties, cities, towns, townships and lesser taxing districts.

SLEEPING AND DINING CARS.

SEC. 1840. In addition to the matters required to be contained in the statement made by the company for the purpose of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage.

SEC. 1841. The council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof that the monthly average number of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state. Such valuation shall be in the same ratio as that of the property of individuals and shall be added to the assessed valuation of the corporation, fixed under the preceding sections.

SEC. 1842-a. Every company engaged in the business of operating cars, not otherwise listed for taxation or taxed in Iowa, for the transportation of freight, whether such freight be owned by such company, or any other person or company, over any railway line or lines, in who'e or in part within this state, such line or lines, not being owned, leased or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars, or by some other name, shall be deemed to be a freight line company. Every company engaged in the business of furnishing or leasing cars of whatsoever kind or description, to be used in the operation of any railway line or lines, wholly or partially within this state, such line or lines not being owned, leased or operated by such company, and such cars not being otherwise listed for taxation in Iowa shall be deemed to be an equipment company.

SEC. 1842-b. Every freight line and every equipment company, as designated in the preceding section, doing business, or owning cars which are operated in this state, shall, annually, on or before the first Monday in June, in each year, commencing with the year 1908, make out and deliver to the executive council a statement, verified by oath of an officer or agent of such company making such statement, with reference to the first day of January next preceding showing:

First.—The name of the company.

Second.—The nature of the company, whether a person or persons, an association, co-partnership, corporation or syndicate, and under the laws of what state or country organized.

Third.—The location of its principal office or place of business.

Fourth.—The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.

Fifth.—The name and postoffice address of the chief officer or managing agent of the company in Iowa.

Sixth.—The aggregate number of miles traveled within the state of Iowa by its cars during the preceding calendar year.

Seventh.—The average number of miles traveled by the cars of each class of its cars during the preceding calendar year. The number of cars necessary for the mileage traveled within the state of Iowa, under the circumstances that ordinarily attend the use of such cars and where different classes of cars are used by said company, as to the matters embraced in this and the preceding paragraph, it shall furnish the required information as to each class of said cars in the form prescribed by blanks furnished by the executive council.

Eighth.—The actual cash value on the first day of January next preceding of the said number of cars necessary to provide for the mileage, to be reported as required by paragraph six of this section.

Ninth.—The real estate, personal property, structure, machinery, fixtures and appliances, owned by said company, subject to local taxation within the state, and the location and the actual value thereof in the county, township or district where the same is assessed for local taxation.

SEC. 1842-c. Upon the filing of such statement the executive council shall examine each of them, and if he (they) shall deem the same insufficient, or if they fail to fully set out the matters required to be reported, it shall require such officer or agent to make such other and further statements as to such matters as he (they) may deem proper. In case of the failure or refusal of any company to make and deliver to the executive council any statement or statements required by this act, such company shall forfeit and pay to the state of Iowa one hundred dollars each day such report is delayed beyond the first Monday of June, to be sued and recovered in any form of action, in the name of the state of Iowa, and such penalty when collected shall be paid into the general fund of the state.

SEC. 1842-d. Upon the meeting of the executive council on the second Monday in July in each year, it shall value and assess as the property of said company within this state, the cars of the said company necessary, under the circumstances ordinarily attending the use of such cars, for the mileage to be reported under paragraphs six and seven of section two of this act (1842-b), after examining such statements and after ascertaining the actual value of said property of such company therefrom, and from such other information as it may have or obtain. For that purpose the executive council may require such company by its agents or officers, to appear before said council with such books, papers, or additional statements as the council may require, and may compel the attendance of witnesses in case said council shall deem it necessary to enable it to ascertain the actual value of such property. From the entire actual value of the property within the state so ascertained, there shall

be deducted by the said council the actual value of all cars locally assessed, and one-fourth of the residue of such actual value so ascertained, shall be by the executive council assessed to said company.

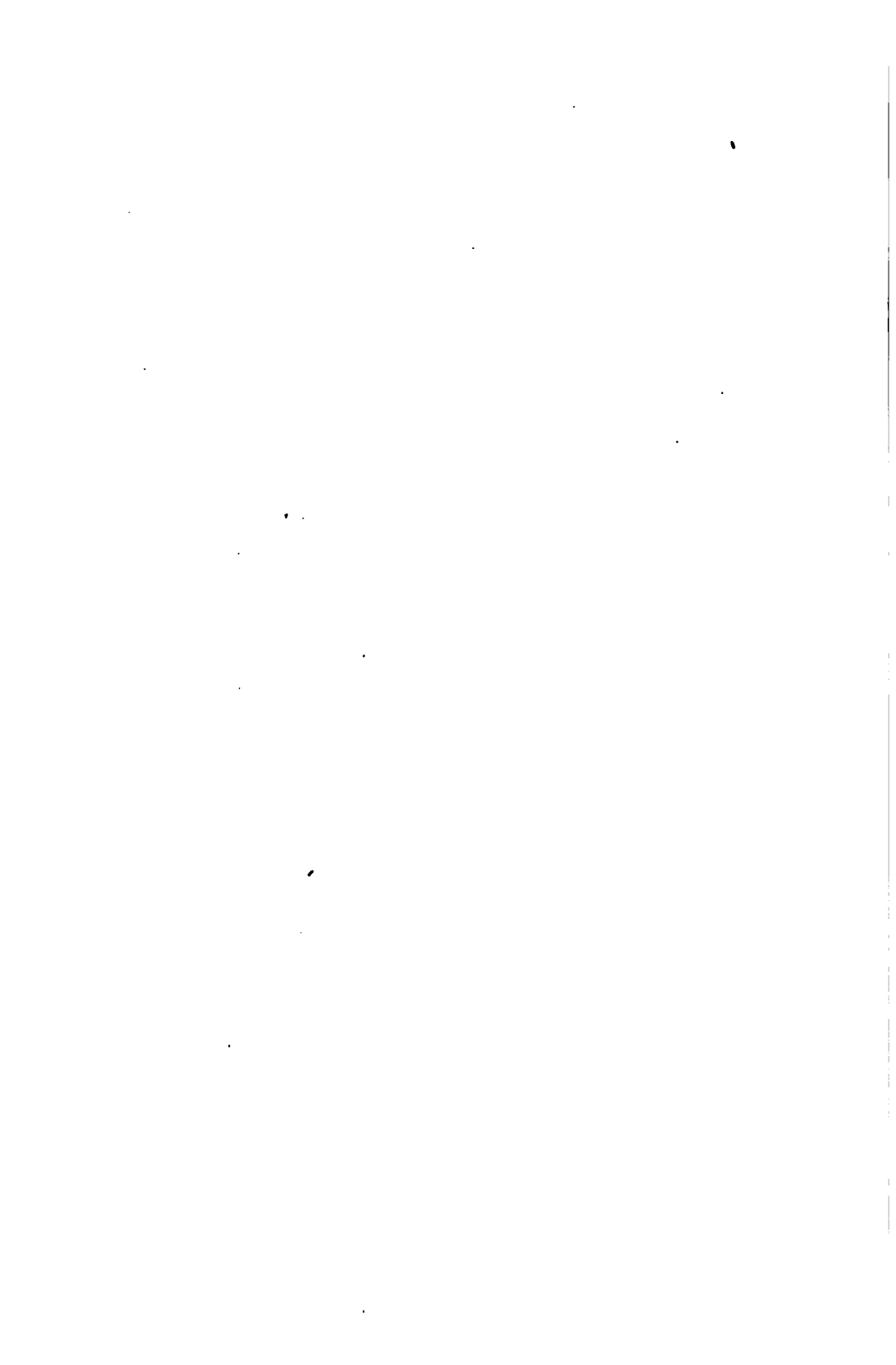
SEC. 1842-a. The council shall also at said meeting determine the rate of tax to be levied and collected upon said assessments, which shall be equal, as nearly as may be, to the average rate of taxes, state, county, municipal and local, levied throughout the state during the previous year, which rate shall be ascertained from the records and files in the auditor's office, and said tax shall be in full of all taxes except on real estate, personal property locally assessed, and special assessments, and shall become due and payable at the state treasury on the first day of February following the levy thereof, and if not so paid, the state treasurer shall collect the same by distress and sale of any property belonging to such company in the state in the same manner as is required of county treasurers in like cases; and the order of the executive council in such cases shall be sufficient authority therefor.

SEC. 1842-f. The word "company" as used in this act, shall be deemed and construed to mean any person, co-partnership, association, corporation or syndicate that may own or operate, or be engaged in operating, furnishing or leasing cars, as defined and described in section one of this act, whether formed or organized under the laws of this state, or any other state or territory, or any foreign country.

SEC. 2076. All railroad corporations doing business in this state, their trustees, receivers, or lessees, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight herein prescribed. All railroads in the state shall be classified according to the gross amount of their several earnings within the state per mile, for the preceding year, as follows: Class "A" shall include those whose gross annual earnings, per mile, shall be \$4,000, or more. Class "B" shall include those whose gross annual earnings, per mile, shall be \$3,000, or any sum in excess thereof less than \$4,000. Class "C" shall include those whose gross annual earnings, per mile, shall be less than \$3,000.

SEC. 2077. All railroad corporations, according to their classifications as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding 100 pounds in weight, as follows: Class "A," 8 cents; class "B," 8½ cents; class "C," 4 cents, and for children 12 years of age or under, one-half the rate above prescribed; a charge of 10 cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been purchased within a reasonable time before the departure of the train.

SEC. 2078. The executive council shall at its regular meeting on the second Monday in July in each year classify the different railways, as provided by section two thousand and seventy-six (2076) of the code, from information as to gross earnings obtained from the annual reports of railways made to the executive council for assessment and taxation, if it shall be satisfied of the correctness of same, or from information obtained by said executive council from any other source, and, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying the class to which they are respectively assigned; any change of rates by any corporation pursuant to any change of classification shall take effect and be in force from and after the date of such certificate.



REPORT

OF THE

THIRD ANNUAL ASSESSMENT

OF

Telegraph and Telephone Property

IN THE

STATE OF IOWA,

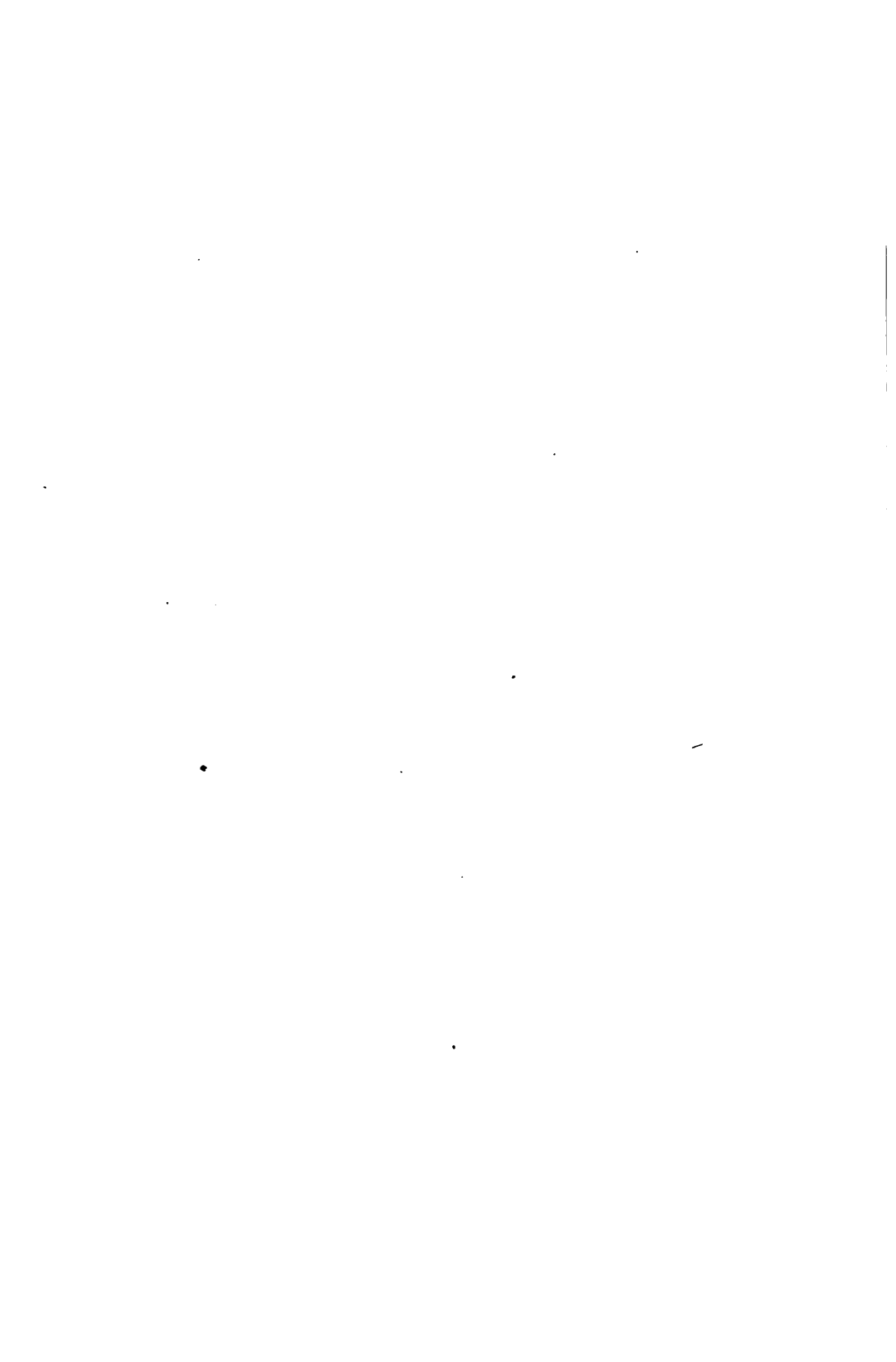
AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE OF IOWA,

July 25, 1903.

COMPILED BY A. H. DAVISON,
SECRETARY OF EXECUTIVE COUNCIL.

DES MOINES:
BERNARD MURPHY, STATE PRINTER,
1903.



STATEMENT OF THE ASSESSMENT OF TELEGRAPH AND TELEPHONE PROPERTY

AS FIXED BY THE EXECUTIVE COUNCIL, JULY 25, 1903.

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>American Telegraph & Telephone Company—</i>			
Adair	18.56	\$ 50.00	\$ 678.00
Cass	23.58		1,179.00
Cedar	5.88		294.00
Dallas	1.57		78.50
Des Moines	26.50		1,325.00
Fremont	23.84		1,167.00
Guthrie	11.18		558.50
Iowa	38.89		1,419.50
Jasper	38.87		1,693.50
Johnson	22.06		1,453.00
Lee	36.90		1,845.00
Louisa	20.07		1,008.50
Madison	22.27		1,113.50
Mills	22.85		1,117.50
Muscataine	62.11		3,105.50
Polk	38.17		1,658.50
Pottawattamie	54.26		2,713.00
Poweshiek	29.38		1,469.00
Scott	16.96		848.00
Warren .....	.51		25.50
Total	494.86	\$ 50.00	\$ 24,718.09
<i>Audubon-Manning Telephone Company—</i>			
Audubon	16.00	13.50	216.00
Carroll	8.00		40.50
Total	19.00	\$ 13.50	\$ 256.50
<i>Audubon-Kimballton Telephone Company—</i>			
Audubon	20.50	43.00	881.50
Shelby	12.00		516.00
Total	32.50	\$ 43.00	\$ 1,397.50
<i>Audubon County Farmers Mutual Telephone Company—</i>			
Audubon	100.00	14.40	1,440.00
<i>Audubon County Telephone Company—</i>			
Audubon	48.00	36.00	1,764.00
Carroll	30.50		1,091.00
Crawford	22.00		792.00
Shelby	34.00		1,224.00
Total	135.50	\$ 36.00	\$ 4,873.00
<i>Alta Telephone Company—</i>			
Buena Vista	7.00	100.00	700.00
<i>Advance Rural Telephone Company—</i>			
Cherokee	9.25	32.00	296.00
Ida	85.25		2,728.00
Total	94.50	\$ 32.00	\$ 3,024.00

ASSESSED VALUATION OF

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
American District Telegraph Company—			
Clinton .....	.75	\$ 42.00	\$ 31.50
Des Moines	8.00	.....	126.00
Dubuque	8.50	.....	337.00
Lee	2.00	.....	84.00
Linn	9.00	.....	378.00
Muscatine	2.00	.....	84.00
Polk	8.00	.....	336.00
Scott	9.50	.....	399.00
Wapello	2.50	.....	105.00
Woodbury	8.00	.....	336.00
Total	53.25	\$ 42.00	\$ 2,236.50
Alden Mutual Telephone Company—			
Hardin	10.50	71.00	745.50
Alden & Buckeye—			
Hardin	33.00	10.50	346.50
Albion Farmers Telephone Company—			
Howard	21.50	16.00	344.00
Winnebago	2.00	.....	82.00
Total	23.50	\$ 16.00	\$ 376.00
Amana Society Telephone Corporation—			
Iowa	24.50	12.00	294.00
Anamosa & Burlington Telephone Company—			
Jones	5.00	9.00	45.00
Linn	4.00	.....	36.00
Total	9.00	\$ 9.00	\$ 81.00
Algona Telephone Exchange Company—			
Kossuth	3.00	266.50	799.50
Abbey Creek Telephone Company—			
Linn	4.75	12.50	59.37
Alburnette & Marion Telephone Company—			
Linn	15.00	10.00	150.00
Alice Telephone Company—			
Linn	11.50	7.50	86.25
Amity Telephone Company—			
Lucas	10.50	11.00	115.50
Adams Telephone Company—			
Mahaska	10.00	12.50	125.00
Albia Telephone Company—			
Monroe	69.00	58.75	4,053.75
Atalissa South Telephone Company—			
Muscatine	6.50	7.50	48.75
Akron Telephone Exchange—			
Plymouth .....	.....	.....	750.00
Atkins & Riley Center Phone Line—			
Ringgold	8.00	10.00	80.00
Athens Township Telephone Company—			
Ringgold	11.00	10.00	110.00

NAMES OF COMPANIES AND COUNTIES.	Mileage	Assessment per mile.	Total assessment.
<i>Auburn & Northwestern Division of Farmers Tel. Co.—</i>			
<i>Sac.....</i>	10.50	\$ 18.00	\$ 186.50
<i>Argo Rural Telephone Company, Line No. 4—</i>			
<i>Scott</i>	3.00	15.00	45.00
<i>Argo System Telephone Company—</i>			
<i>Scott</i>	9.00	16.00	144.00
<i>Argo Telephone System, Line No. 2—</i>			
<i>Scott.....</i>	5.00	16.00	80.00
<i>Argo Telephone System—</i>			
<i>Scott..</i>	7.00	10.00	70.00
<i>Argo Mutual Telephone Company, Line No. 3—</i>			
<i>Scott</i>	6.00	10.00	60.00
<i>Argo Mutual Telephone System, Line No. 7—</i>			
<i>Scott.....</i>	4.00	14.00	56.00
<i>Allon Telephone Company—</i>			
<i>Sioux.....</i>			250.00
<i>Afton Mutual Telephone Company—</i>			
<i>Union.....</i>	46.45	19.50	905.77
<i>Amador Farmers Mutual Telephone Company—</i>			
<i>Wapello.....</i>	14.00	12.00	168.00
<i>Antioch Mutual Telephone Company—</i>			
<i>Wayne.....</i>	16.00	8.75	140.00
<i>Allerton Mutual Telephone Company—</i>			
<i>Wayne.....</i>	25.75	49.50	1,274.62
<i>Allerton Cannon Telephone Company—</i>			
<i>Wayne</i>	10.18	15.00	152.70
<i>Allerton Northwestern—</i>			
<i>Wayne.....</i>	15.00	11.00	165.00
<i>Allerton & Sewall—</i>			
<i>Wayne.....</i>	13.00	10.00	130.00
<i>Arlington Telephone Company—</i>			
<i>Woodbury</i>	34.00	10.00	340.00
<i>Belle Plaine & Dayton Mutual Farmers Telephone Line—</i>			
<i>Benton</i>	5.00	15.00	75.00
<i>Iowa</i>	2.75		41.25
<i>Total.....</i>	7.75	\$ 15.00	\$ 116.25
<i>Benton Township Telephone Line—</i>			
<i>Benton</i>	16.20	12.20	197.64
<i>Buckeye Valley Mutual Telephone Company—</i>			
<i>Benton.....</i>	6.75	14.00	94.50
<i>Belle Plaine Telephone Company—</i>			
<i>Benton</i>	7.00	322.00	2,254.00
<i>Boone & Marshall Telephone Company—</i>			
<i>Boone</i>	8.12	18.00	146.16
<i>Marshall.....</i>	18.50		333.00
<i>Story</i>	25.00		450.00
<i>Total</i>	51.62	\$ 18.00	\$ 929.16

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Buechler, Geo. C.—</i>			
Boone.....	2.50	\$ 10.00	\$ 25.00
<i>Boone County Telephone Company—</i>			
Boone	73.37	80.00	5,869.60
Dallas.....	9.50	.....	760.00
Polk.....	41.13	.....	3,290.40
Story.....	38.00	.....	3,040.00
Total	162.00	\$ 80.00	\$ 12,960.00
<i>Brandon Farmers Mutual Telephone Association—</i>			
Buchanan.....	30.00	10.25	307.50
<i>Buchanan County Telephone System—</i>			
Buchanan.....	83.50	66.25	2,218.75
<i>Bland & Donnelly—</i>			
Buchanan.....	4.00	7.50	30.00
Linn.....	8.50	.....	28.25
Total	7.50	\$ 7.50	\$ 58.25
<i>Briscoe & Cumberland Mutual Telephone Company—</i>			
Cass	9.00	21.25	191.25
<i>Bear Grove Mutual Telephone Company—</i>			
Cass.....	9.00	10.00	90.00
<i>Brookside Telephone Company—</i>			
Cedar.....	4.25	12.80	54.40
Jones.....	11.625	.....	148.80
Total.....	15.875	\$12.80	\$ 203.20
<i>Beaconsfield & Grand River Telephone Company—</i>			
Decatur.....	6.50	7.50	48.75
<i>Bayard Exchange—</i>			
Greene.....	9.75	11.80	110.17
Guthrie.....	34.50	.....	389.55
Total.....	44.25	\$11.80	\$ 500.02
<i>Big Six Mutual Telephone Company—</i>			
Grundy.....	5.00	7.50	37.50
Hardin.....	6.50	.....	48.75
Total.....	11.50	\$ 7.50	\$ 86.25
<i>Beaman Telephone Company—</i>			
Grundy.....	10.00	24.00	240.00
<i>Bear Grove & Baker Township Mutual Telephone Co.—</i>			
Guthrie.....	13.375	12.00	160.50
<i>Bear Creek Telephone Line—</i>			
Guthrie.....	8.00	12.00	96.00
<i>Belmond Mutual Telephone Company—</i>			
Hancock.....	6.00	10.00	60.00
Wright.....	53.75	.....	537.50
Total.....	61.75	\$10.00	\$ 617.50
<i>Bear Creek Valley Farmers Mutual Telephone Company—</i>			
Hardin.....	7.50	24.00	180.00
<i>Battle Creek Telephone Company—</i>			
Ida.....	25.00	50.00	1,250.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Bellevue Telephone Company—</i>			
Jackson.....	9.66	\$ 60.00	\$ 579.60
<i>Big Four Farmers—</i>			
Jasper.....	12.00	15.00	180.00
<i>Baxter Telephone Company—</i>			
Jasper.....	42.10	24 50	1,081.45
Marion.....	1.00		24.50
Total.....	48.10	\$24 50	\$ 1,055.95
<i>Big Four Telephone Company—</i>			
Jasper.....	7.00	11.60	81.20
<i>Batavia Telephone Company—</i>			
Jefferson.....	24.00	13.50	324.00
Wapello.....	30.00		405.00
Total.....	54.00	\$13.50	\$ 729.00
<i>Brighton Telephone Exchange Company—</i>			
Jefferson.....	20.75	17.00	352.75
<i>Bunker Hill Telephone Association—</i>			
Jones.....	7.00	14.00	98.00
<i>"B" Telephone Company—</i>			
Keokuk.....	9.50	12.00	114.00
<i>Black Hawk Mutual Telephone Company—</i>			
Keokuk.....	8.00	10.50	84.00
<i>Business Corner Mutual Telephone Company—</i>			
Keokuk.....	7.00	15.00	105.00
<i>Barnes City & Nassau Mutual Telephone Company—</i>			
Keokuk.....	1.00	10.25	10.25
Mahaska.....	4.50		46.12
Total.....	5.50	\$10.25	\$ 56.37
<i>Burt Telephone Company, The—</i>			
Kossuth.....	19.00	37.00	708.00
<i>Blair's Ferry Telephone Company—</i>			
Linn.....	8.50	10.00	85.00
<i>Boone Telephone Company—</i>			
Linn.....	7.00	12.00	84.00
<i>Big Rock Line—</i>			
Linn.....	8.50	9.00	31.50
<i>Banner Telephone Company—</i>			
Linn.....	9.00	12.50	112.50
<i>Bowser Telephone Company—</i>			
Linn.....	3.50	20.00	70.00
<i>Bertram & Big Creek Telephone Company—</i>			
Linn.....	11.00	10.00	110.00
<i>Belinda Center Telephone Company—</i>			
Lucas.....	18.75	8.50	159.38
Marion.....	1.25		10.62
Total.....	20.00	\$ 8.50	\$ 170.00
<i>Benton Telephone Company—</i>			
Lucas.....	7.00	15.00	105.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Big Four Telephone Company—</i> Lucas	4.00	\$ 5 00	\$ 20.00
<i>Bloomfield Telephone Company—</i> Mahaska	6.75	10.00	67.50
<i>Barnes City & Union Mills—</i> Mahaska	7 00	17.25	120.75
<i>Barnes City & Southwestern Mutual—</i> Mahaska	6.00	12.50	75.00
<i>Bair Telephone Company—</i> Mahaska	3.00	15.00	45.00
<i>Bussey Mutual Telephone Company—</i> Marion	2.00	125.00	250.00
<i>Bethesda & Hepburn Central Telephone Company—</i> Page	12.00	12 50	150.00
<i>Buck Creek Telephone Company—</i> Page	18 00	16.25	292.50
<i>Blanchard, Coin & College Springs—</i> Page	28.00	17.50	490.00
<i>Big Creek Telephone Company—</i> Polk	5 00	16.00	80.00
<i>Brooklyn & Malcom Telephone Company—</i> Poweshiek	10.50	11.00	115.50
<i>Bulagh Telephone Company—</i> Poweshiek	8.00	15.00	120.00
<i>Beaconsfield & Monroe Center Mutual Telephone Co.—</i> Ringgold	9.00	9.00	81.00
<i>Barnes Line—</i> Ringgold	20.00	6.75	135.00
<i>Blue Line Telephone Company—</i> Ringgold	6.50	27.50	178.75
<i>Blockton-Platteville Telephone Company—</i> Ringgold	1.16	12 50	14.50
Taylor	9.66		120.75
Total	10.82	\$ 12.50	\$ 135.25
<i>Beaconsfield & Tingley Telephone Company—</i> Ringgold	12.00	10.00	120.00
<i>Bloomington Telephone Company—</i> Ringgold	17.00	5 00	85.00
<i>Beulah Telephone Company—</i> Tama	11.80	15.00	177.00
<i>Bakers Grove Telephone Company—</i> Tama	14.00	11.00	154.00
<i>Bohemian Rural Telephone Company—</i> Tama	16 00	11.25	180.00
<i>Bushy Ridge Telephone Company—</i> Tama	2.50	28.00	57.50
<i>Butterville Telephone Company—</i> Tama	5.25	10.00	52.50

NAME OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Big Four Telephone Company—</i> Tama.....	4.00	\$ 7.50	\$ 30.00
<i>Bedford-Platteville Telephone Company—</i> Taylor.....	15.00	11.00	165.00
<i>Burr Oak Telephone Company—</i> Taylor.....	10.00	10.00	100.00
<i>Blakesburg Telephone & Telegraph—</i> Wapello.....	2.00	175.00	350.00
<i>Big Nine—</i> Wapello.....	5.00	10.00	50.00
<i>Bartholomew Mutual Telephone Company—</i> Washington.....	9.00	14.00	126.00
<i>Brighton Telephone Exchange Company—</i> Washington.....	50.125	17.00	852.12
<i>Braden Telephone Company—</i> Washington.....	5.75	12.50	71.87
<i>Bunker Hill Mutual Telephone Company—</i> Washington.....	7.00	20.00	140.00
<i>Brown-Shaffer Mutual Telephone Company—</i> Washington.....	4.50	15.00	67.50
<i>Buffalo Center Telephone & Exchange Company—</i> Washington.....	10.00	52.50	525.00
<i>County Line Mutual Telephone Company of Dexter—</i> Adair.....	7.00	12.50	87.50
Dallas.....	1.00	12.50	12.50
Guthrie.....	1.50	4.25	6.38
Madison.....	1.00	12.50	12.50
Total.....	9.50	\$12.50	\$ 118.75
<i>Casey & Menlo Telephone Association—</i> Adair.....	.75	19.50	14.62
Guthrie.....	10.25		199.87
Total.....	11.00	\$19.50	\$ 214.49
<i>Creston Mutual Telephone Company—</i> Adair.....	19.00	147.00	2,793.00
Union.....	26.00		3,822.00
Total.....	45.00	\$147.00	\$ 6,615.00
<i>Coakley, J. W.—</i> Adams.....	16.00	2.50	40.00
<i>Corning Telephone Company—</i> Adams.....	189.825	23.60	3,999.00
<i>Centerville Telephone Company—</i> Appanoose.....	83.00	52.00	4,316.00
<i>Coon Creek Mutual Telephone Company—</i> Benton.....	9.75	15.00	146.25
Iowa.....	8.00		120.00
Total.....	17.75	\$15.00	\$ 266.25

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<i>Center Point & Urbana Mutual Telephone Company—</i>			
Benton.....	4.00	\$ 15.50	\$ 62.50
Sioux.....	5.00		75.00
Total.....	9.00	\$15.50	\$ 137.50
<i>Cedar Rapids & Marion Telephone Company—</i>			
Benton.....	5.75	127.90	735.42
Cedar.....	82.679		4,345.12
Linn.....	71.375		9,128.86
Total.....	110.004	\$127.10	\$ 14,009.50
<i>Chamberlin Independent Telephone Company—</i>			
Boon.....	8.00	70.00	560.00
Hamilton.....	42.50		2,975.00
Webster.....	18.50		1,295.00
Total.....	69.00	\$70.00	\$ 4,830.00
<i>Chicago, Milwaukee & St. Paul Railway Company—</i>			
Boone.....	15.34	80.00	1,227.20
Calhoun.....	29.38		1,891.70
Dallas.....	98.28		1,089.00
Greene.....	27.38		830.80
Guthrie.....	16.99		569.70
Pocahontas.....	1.03		57.90
Polk.....	22.10		653.00
Total.....	149.44	\$30.00	\$ 4,458.30
<i>Cono Line—</i>			
Buchanan.....	7.00	18.00	126.00
Linn.....	.75		12.00
Total.....	7.75	\$18.00	\$ 124.00
<i>Cedar Valley Telephone Company—</i>			
Benton.....	10.00	30.00	300.00
Black Hawk.....	220.05		6,601.50
Bremer.....	117.25		3,517.50
Buchanan.....	2.00		60.00
Butler.....	96.00		2,880.00
Chickasaw.....	42.00		1,260.00
Fayette.....	123.00		3,690.00
Flord.....	6.00		180.00
Franklin.....	61.00		1,830.00
Grundy.....	97.25		2,917.50
Marshall.....	34.00		1,020.00
Tama.....	106.80		3,204.00
Total.....	915.25	\$30.00	\$ 27,400.50
<i>Central Telephone Company—</i>			
Calhoun.....	158.00	43.00	6,794.00
Greene.....	4.00		172.00
Pocahontas.....	4.00		172.00
Webster.....	5.00		215.00
Total.....	171.00	\$43.00	\$ 7,353.00
<i>Carroll County Telephone Company—</i>			
Carroll.....	70.00	33.60	2,352.00
<i>Cedar Rapids & Carrollton Telephone Company—</i>			
Carroll.....	17.75	14.80	262.75
Greene.....	2.00		88.00
Total.....	19.75	\$4.90	\$ 232.42

TELEGRAPH AND TELEPHONE PROPERTY.

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NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Coon Rapids Telephone & Electrical Company—</i>			
Carroll.....	8.75	\$440.00	\$ 1,650.00
<i>Carrollton Independent Telephone Company—</i>			
Carroll.....	25.00	10.00	250.00
<i>Cass County Mutual Telephone Company—</i>			
Cass.....	8.75	12.00	105.00
<i>Custer Short Line Telephone Company—</i>			
Cass.....	10.00	12.50	125.00
<i>Collver Gould, Smith & Johnson Telephone Company—</i>			
Cedar.....	21.00	20.00	420.00
<i>Clarence Telephone Company—</i>			
Cedar.....	7.00	143.00	1,001.00
<i>Clear Lake Independent Telephone Company—</i>			
Cerro Gordo.....	8.00	806.25	918.75
<i>Central Telephone Company—</i>			
Cerro Gordo.....	3.00	20.00	60.00
<i>Cherokee County Telephone Company—</i>			
Cherokee.....	20.50	142.00	2,911.00
Ida.....	2.25	.....	819.50
Woodbury.....	4.50	.....	659.00
Total.....	27.25	\$142.00	\$ 3,869.50
<i>Clayton County Farmers Telephone Company—</i>			
Clayton.....	80.00	18.50	450.00
<i>Chequest Farmers Telephone Company—</i>			
Davis.....	8.00	9.50	78.50
Van Buren.....	11.00	.....	104.50
Total.....	14.00	\$ 9.50	\$ 193.00
<i>Central Iowa Telephone Company—</i>			
Franklin.....	189.00	81.75	4,418.25
Hardin.....	118.00	.....	3,587.75
Webster.....	20.00	.....	635.00
Wright.....	187.00	.....	4,984.75
Total.....	429.00	\$ 81.75	\$ 18,620.75
<i>City Telephone Company—</i>			
Fremont.....	186.70	27.50	3,759.25
Mills.....	172.00	.....	4,770.00
Page.....	18.00	.....	557.50
Pottawattamie.....	55.50	.....	1,526.25
Total.....	377.20	\$ 27.50	\$ 10,873.00
<i>Conrad Telephone & Telegraph Company—</i>			
Grundy.....	2.50	420.00	1,050.00
<i>Church Hill Mutual Telephone Company—</i>			
Grundy.....	8.50	14.00	119.00
<i>Colfax Mutual Telephone Company—</i>			
Guthrie.....	11.00	21.50	236.50
<i>Corwith Rural Telephone Company—</i>			
Hancock.....	29.00	87.00	1,079.00
Humboldt.....	8.00	.....	111.00
Kossuth.....	18.00	.....	481.00
Wright.....	2.00	.....	74.00
Total.....	47.00	\$ 87.00	\$ 1,739.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Cherry Grove & Chester Telephone Company—</i>			
Howard.....	1.50	\$ 10.00	\$ 15.00
<i>Champion Hill Mutual Telephone Company—</i>			
Iowa.....	6.75	10 00	67.50
Washington.....	6.00		60.00
Total.....	12.75	\$ 10.00	\$ 127.50
<i>Central Telephone Company—</i>			
Iowa.....	10.18	10.00	101.80
Marshall.....	5.50		55.00
Poweshiek.....	3.25		32.50
Tama.....	5.50		55.00
Total.....	24.43	\$ 10.00	\$ 244.30
<i>Crow, Fred H. Telephone Company—</i>			
Iowa.....	8.50	19.50	165.75
Johnson.....	65.75		1,282.12
Washington.....	4.75		92.62
Total.....	79.00	\$ 19.50	\$ 1,540.49
<i>Crow & Beeney Telephone Company—</i>			
Iowa.....	19.75	26 25	518.43
Johnson.....	1.00		26 25
Total.....	20.75	\$ 26.25	\$ 544.68
<i>Carroll County Independent Telephone Company—</i>			
Jackson.....	10.00	22.50	225.00
<i>Champion Rock Creek Farmers Telephone Company—</i>			
Jasper.....	12.00	10.50	126.00
<i>Chester & Newburg—</i>			
Jasper.....	.50	7.50	3.75
Poweshiek.....	8.50		63.75
Total.....	9.00	\$ 7.50	\$ 67.50
<i>Collins Telephone Company—</i>			
Jasper.....	6.00	43.75	262.50
Marshall.....	2.00		87.50
Story.....	28.00		1,250.00
Total.....	36.00	\$ 43.75	\$ 1,575.00
<i>Cass Rural Telephone Company—</i>			
Jones.....	12.00	15.00	180.00
<i>Collage Hill Telephone Company—</i>			
Jones.....	7.00	15.00	105.00
<i>Central Telephone Company—</i>			
Jones.....	1.50	45.00	67.50
<i>Cherry Grove Telephone Company—</i>			
Jones.....	11.50	10.00	115.00
<i>Coal Creek & What Cheer Telephone Company—</i>			
Keokuk.....	8.00	14.00	112.00
Mahaska.....	2.50		35.00
Total.....	10.50	\$ 14.00	\$ 147.00
<i>Clear Creek Company—</i>			
Keokuk.....	6.50	12.50	81.25

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Clear Creek Center Telephone Company—</i> Keokuk.....	8.00	\$ 10 00	\$ 80.00
<i>Central Telephone Company—</i> Linn.....	6.50	6.00	32.00
<i>Center Point & Toddville Telephone Company—</i> Linn.....	11.00	11.00	121.00
<i>Coggon & Prairiesburg Free Line—</i> Linn.....	8.00	10.00	80.00
<i>Center Point & Honey Hill Telephone Company—</i> Linn.....	1.00	7 50	7.50
<i>Cedar Telephone Company—</i> Linn.....	6.00	15 00	90.00
<i>Covington & Northwestern Telephone Company—</i> Linn.....	14.25	7 50	106.87
<i>Columbus City & Cotter Telephone Company—</i> Louisa.....	10.25	15.00	153.75
<i>Columbus Junction Telephone Company—</i> Louisa.....	48.18	42.00	1,811.46
Muscatine.....	4 50	.....	189.00
Total.....	47.68	\$ 42.00	\$ 2,000.46
<i>Cedar Vale Telephone Company—</i> Lucas.....	6.25	12.00	75.00
Monroe.....	2 75	.....	88.00
Total.....	9.00	\$ 12 00	108.00
<i>Charlton & Cambria Telephone Company—</i> Lucas.....	10.25	10.00	102.50
Wayne.....	6 75	.....	67.50
Total.....	17.00	\$ 10.00	\$ 170.00
<i>Charlton & Russell Telephone Company—</i> Lucas.....	5.00	14.00	70.00
<i>Charlton & Newbern Telephone Company—</i> Lucas.....	80.750	10.00	807.50
Marion.....	11.50	.....	115.00
Warren.....	16.625	.....	166.25
Total.....	68.875	\$ 10.00	\$ 588.75
<i>Columbia Mutual Telephone Company—</i> Lucas.....	15.00	20 00	300.00
Marion.....	17 83	.....	356.80
Total.....	32.83	\$ 20.00	\$ 656.80
<i>Confidence & Russell Telephone Company—</i> Lucas.....	6.50	8.00	52.00
Wayne.....	4 00	.....	32.00
Total.....	10.50	\$ 8.00	\$ 84.00
<i>Charlton Telephone Company—</i> Lucas.....	22.00	97.00	2,134.00
<i>Coal Glen Mutual Telephone Company—</i> Lucas.....	20 00	6.75	135.00
Marion.....	8.00	.....	20.25
Total.....	28.00	\$ 6.75	\$ 155.25

ASSESSED VALUATION OF

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Canton Co-operative Telephone Company—</i>			
Lyon .....	.50	\$ 75.00	\$ 37.50
<i>Coal Creek Telephone Company—</i>			
Mahaska	8.00	12.00	96.00
<i>Cornet Telephone Company—</i>			
Mahaska	3.50	15.00	52.50
<i>Cruzen, J. B. Rural No. 16.—</i>			
Mahaska	4.00	20.00	80.00
<i>Commercial Telephone Company—</i>			
Marshall	2.50	43.75	109.37
Tama	83.88		1,701.00
Total.....	41.88	\$ 43.75	\$ 1,810.37
<i>Carlton Telephone Company—</i>			
Marshall	7.00	10.00	70.00
Tama	5.00		50.00
Total.....	12.00	\$ 10.00	\$ 120.00
<i>Centennial Telephone Mutual Company—</i>			
Montgomery	8.25	12.50	103.12
<i>Cockshool, Andrew—</i>			
Muscatine	29.00	11.62	336.98
<i>College Springs & Braddyville Farmers Rural Telephone Company—</i>			
Page	7.50	18.00	135.00
<i>Clarinda & Shambaugh Rural Telephone Company—</i>			
Page	10.50	12.00	126.00
<i>Coin & College Springs Star Line—</i>			
Page	13.00	15.50	201.50
<i>Clarinda Northwestern Telephone Company—</i>			
Page	9.00	14.00	126.00
<i>College Springs Stud Line—</i>			
Page	3.00	17.00	51.00
<i>College Springs & Shambaugh Telephone Company—</i>			
Page	9.00	12.50	112.50
<i>Clarinda Short Line Telephone Company—</i>			
Page	3.00	17.50	52.50
<i>Coin & Northboro Telephone Company—</i>			
Page	30.00	21.25	637.50
<i>Carson Telephone Company—</i>			
Pottawattamie	61.25	26.70	1,635.37
<i>Chester & Grinnell Telephone Company—</i>			
Poweshiek	6.00	17.00	102.00
<i>Chelsea & Hartwick, Burr Oak Telephone Company—</i>			
Poweshiek	13.25	10.00	132.50
Tama	4.50		45.00
Total.....	17.75	10.00	177.50
<i>Clearfield, Benton & Mt. Ayr Farmers Mutual Telephone Company—</i>			
Ringgold	20.50	9.00	184.50

NAMES OF COMPANIES AND COUNTRIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Critchfield & Bailey Mutual Telephone Company—</i> Kinggold.....	6.00	\$ 10 00	\$ 60 00
<i>Curry Telephone Company—</i> Kinggold.....	.50	20.00	10.00
Taylor.....	8.25		65 00
Total.....	8 75	20.00	75.00
<i>Coon Valley Center Telephone Company—</i> Sac.....	7 50	12.00	90.00
<i>Cass Telephone Company—</i> Sioux.....	28 25	18.00	418.50
<i>Colo & New Albany Telephone Company—</i> Story.....	22.00	15.00	890.00
<i>Colo & Johnson's Grove Mutual Telephone Company—</i> Story.....	11.00	12.00	132 00
<i>Columbia Center Telephone Company—</i> Tama.....	7 00	19 00	133.00
<i>Carroll Telephone Company—</i> Tama.....	11.25	12.50	140.62
<i>Conway & Clearfield—</i> Taylor.....	11.00	7 50	62.50
<i>Conway & Blockton Mutual Telephone Company—</i> Taylor.....	17 00	9 00	153.00
<i>Conway & Gordon Farmers Mutual Telephone Company—</i> Taylor.....	11.25	9.00	101.25
<i>Coon Valley Mutual Telephone Company—</i> Taylor.....			225.00
<i>Conway & Sheepsburg Mutual Telephone Company—</i> Taylor.....	10.50	13.50	141.75
<i>Clorerdale Mutual Telephone Company—</i> Washington.....	8 75	7 50	28.12
<i>Corydon & Humeston Telephone Company—</i> Wayne.....	16 25	13.00	211.25
<i>Corydon Township Telephone Company—</i> Wayne.....	12 50	8.50	106.25
<i>Confidence & Bethlehem Straight Line Telephone Company—</i> Wayne.....	7 00	9 00	63.00
<i>Citizen's Mutual Telephone Company—</i> Winnabago.....	7 00	12 25	85 75
Worth.....	18 50		165.87
Total.....	20.50	12.25	251.12
<i>Clarion & Northwestern Telephone Company—</i> Wright.....	55.00	45.50	2,502 50
<i>Dedham & Viola Center Mutual Telephone Company—</i> Audubon.....	13.00	19.50	258.50
Carroll.....	5.00		97.50
Total.....	18.00	19.50	361.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Denison Balom Mutual Independent Telephone Company—</i>			
Benton.....	1.25	18.50	16.87
<i>Dry Creek Telephone Company—</i>			
Benton.....	4.50	9.00	40.50
Linn.....	4.50	.....	40.50
Total.....	9.00	9.00	81.00
<i>Dayton Telephone Company—</i>			
Boone.....	11.00	38.00	338.00
Hamilton.....	2.00	.....	66.00
Webster.....	42.00	.....	1,338.00
Total.....	55.00	38.00	1,815.00
<i>Doe Branch Telephone Company—</i>			
Carroll.....	9.80	22.50	202.50
<i>Davenport & Tipton Independent Telephone Company—</i>			
Cedar.....	25.00	68.00	1,575.00
Scott.....	50.00	.....	8,150.00
Total.....	75.00	368.00	4,725.00
<i>De Witt Telephone Company—</i>			
Clinton.....	88.00	68.00	5,984.00
<i>Dexter Mutual Telephone Company—</i>			
Dallas.....	3.00	150.00	450.00
<i>Drakeville & Bloomfield Farmers Mutual Telephone Company—</i>			
Davis.....	6.00	12.00	72.00
<i>Davis County Telephone Company—</i>			
Davis.....	82.10	26.50	2,175.65
Van Buren.....	14.00	.....	371.00
Wapello.....	8.00	.....	212.00
Total.....	104.10	26.50	2,758.65
<i>Daurile Farmers Mutual Telephone Company—</i>			
Davis.....	4.50	16.00	72.00
<i>Delaware County Telephone Company—</i>			
Delaware.....	282.38	28.00	6,508.64
<i>Duffy Telephone Company—</i>			
Delaware.....	5.00	12.00	60.00
Linn.....	.50	.....	6.00
.....	5.50	\$12.00	66.00
<i>Danville Mutual Telephone Company—</i>			
Des Moines.....	52.00	37.50	1,200.00
Henry.....	4.00	.....	150.00
Lee.....	4.00	.....	150.00
Total.....	40.00	37.50	\$ 1,500.00
<i>Dubuque Telephone Company—</i>			
Dubuque.....	16.00	862.00	13,792.00
<i>Dolliver Telephone Company—</i>			
Emmet.....	20.18	17.50	353.85
<i>Davis, W. T. Private Line—</i>			
Fremont.....	5.00	10.00	50.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Diagonal Mutual Telephone Company—</i>			
Grundy	2.25	\$ 15.00	\$ 33.75
Hardin	7.75	...	116.25
Total	10.00	15.00	150.00
<i>Dale Southern Farmers Mutual Telephone Company—</i>			
Guthrie	2.25	17.50	39.37
<i>Dalmanutha Mutual Telephone Association—</i>			
Guthrie	12.15	15.00	180.00
<i>Dennison, J. O.—</i>			
Jackson	12.00	9.00	108.00
<i>Delta Short Line Telephone Company—</i>			
Keokuk	9.00	9.00	81.00
<i>Denmark Independent Telephone Company—</i>			
Lee	26.00	11.00	286.00
<i>Denison Mutual Telephone Company—</i>			
Linn	3.00	13.50	40.50
<i>Diagonal Telephone Company—</i>			
Lucas	7.00	9.00	63.00
<i>Diamond Telephone Company—</i>			
Lucas	4.00	10.50	42.00
Monroe	6.00	.....	63.00
Total	10.00	10.50	105.00
<i>Des Moines River Telephone Association—</i>			
Mahaska	5.50	20.00	110.00
<i>Deep River & Tilton Telephone Company—</i>			
Poweshiek	10.00	11.50	115.00
<i>Delphos & Allendale Mutual Telephone Company—</i>			
Ringgold	10.00	11.00	110.00
<i>Delphos, Benton & Mt. Ayr Mutual Telephone Company—</i>			
Ringgold	9.00	13.00	117.00
<i>Dugan & Mt. Ayr Telephone Company—</i>			
Ringgold	13.00	9.00	117.00
<i>Diagonal, Knoxville, Tingley & Shannon City Farmers Mutual Telephone Company—</i>			
Ringgold	15.00	14.00	210.00
<i>Diagonal, Benton & Maloy Mutual Telephone Company—</i>			
Ringgold	12.75	12.00	153.00
<i>Division B, Sac County Farmers Mutual Telephone Company—</i>			
Sac	19.00	13.00	247.00
<i>Division B. Farmers Telephone Company—</i>			
Sac	14.00	12.00	168.00
<i>Defiance Telephone & Electric Light Company—</i>			
Shelby			1,730.00
<i>Dallas Farmers Mutual Telephone Company—</i>			
Taylor			494.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Daytonville Mutual Telephone Company—</i>			
Washington	8.50	\$ 19.00	\$ 66.50
<i>Deer Park Mutual Telephone Company—</i>			
Washington	3.50	18.00	63.00
<i>Elliott & Pleasant Township Mutual Telephone Com-</i>			
<i>pany—</i>			
Cass	5.00	16 00	80.00
Montgomery	2.50	....	40.00
Total	7.50	\$ 16.00	\$ 120.00
<i>East Grove Rural Telephone Company—</i>			
Cerro Gordo	11.00	10.00	110.00
<i>Ellston & Hopeville Mutual Telephone Company—</i>			
Clarke	3.75	7.50	28.13
Decatur	1.75	....	13.12
Ringgold	16.00	....	120.00
Union .....	.50	....	3.75
Total	22.00	\$ 7.50	\$ 165.00
<i>Eldon Independent Telephone Company—</i>			
Davis	50.00	24.66	1,233.00
Jefferson	5.00	....	123.30
Van Buren	86.00	....	963.10
Wapello	12.00	....	295.92
Total	102.00	\$ 24.66	\$ 2,515.32
<i>Elk Valley Telephone Company—</i>			
Decatur	9.00	10.00	90.00
<i>Ehler Telephone Company—</i>			
Delaware	4.00	7.50	30.00
Linn	1.00	....	7.50
Total	5.00	\$ 7.50	\$ 37.50
<i>Eldora Center Mutual Telephone Company—</i>			
Grundy .....	.50	15.00	7.50
Hardin	13.50	....	202.50
Total	14.00	\$ 15.00	\$ 210.00
<i>Erastus & Coon Rapids Telephone Company—</i>			
Guthrie	17.00	10.50	178.50
<i>Eldora, Rough Woods & Pleasant Telephone Com-</i>			
<i>pany—</i>			
Hardin	21.50	24.00	516.00
<i>Eldora Mutual Telephone Company—</i>			
Hardin	7.50	200.00	1,500.00
<i>East Union Telephone Company—</i>			
Hardin	2.50	10 00	25.00
<i>Eldora & Whitten Mutual Telephone Company—</i>			
Hardin	13.00	14.00	182.00
<i>Eldora, Pleasant View & Steamboat Rock Telephone</i>			
<i>Company—</i>			
Hardin	12.00	14.00	168.00
<i>Eldora & Fairfax Telephone Company—</i>			
Hardin	3.00	33.00	99.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Eme-Canto Telephone Company—</i>			
Jackson.....	9.00	\$ 11.25	\$ 101.25
<i>East Clear Creek Telephone Company—</i>			
Johnson.....	5.00	20.00	100.00
<i>East Lancaster Telephone Company—</i>			
Keokuk.....	11.50	11.00	126.50
<i>Elm Grove Mutual Telephone Company—</i>			
Keokuk.....	10.00	18.50	185.00
<i>East Lancaster No. 2700 Telephone Company—</i>			
Keokuk.....	9.00	9.00	81.00
<i>Elm Grove North Star Line—</i>			
Linn.....	6.00	17.00	102.00
<i>East & West Fairview Telephone Company—</i>			
Linn.....	21.00	15.00	315.00
<i>English Telephone Company—</i>			
Lucas.....	35.00	12.00	420.00
<i>Eddyville Telephone Company—</i>			
Mahaaka.....	7.00	60.50	423.50
Monroe.....	10.50	.....	635.25
Wapello.....	15.50	.....	937.75
Total.....	88.00	\$ 60.50	\$ 1,996.50
<i>East Nodaway Telephone Company—</i>			
Montgomery.....	8.50	15.00	52.50
Page.....	2.50	.....	37.50
Taylor.....	6.50	.....	97.50
Total.....	12.50	\$ 15.00	\$ 187.50
<i>Elliott & Grant Mutual Telephone Company—</i>			
Montgomery.....	12.00	12.50	150.00
<i>East River Telephone Company—</i>			
Page.....	13.00	14.00	182.00
<i>Essex & Bethesda Farmers Mutual No. 3—</i>			
Page.....	18.00	12.50	225.00
<i>Essex & Bethesda No. 1—</i>			
Page.....	17.50	16.00	280.00
<i>Essex-Norwich Telephone Company—</i>			
Page.....	20.00	23.75	475.00
<i>Emmetsburg Telephone Company—</i>			
Palo Alto.....	4.00	250.00	1,000.00
<i>Elliott North Western Mutual Telephone Company—</i>			
Pottawattamie.....	26.00	13.00	338.00
<i>Eureka Mutual Telephone Company—</i>			
Ringgold.....	13.00	15.00	195.00
<i>Early Farmers Mutual Telephone Company—</i>			
Sac.....	.75	266.00	199.50
<i>Elwood Telephone Company—</i>			
Sac.....	23.00	85.00	1,955.00
<i>Early Telephone Company—</i>			
Sac.....	30.00	40.00	1,200.00

ASSESSED VALUATION OF

NAME OF COMPANIES AND COUNTRIES.	Mileage.	Assessment per mile.	Total assessment
<i>Early Farmers Mutual Telephone Company—Dio. A.—</i>			
Bao	15.00	\$ 12.50	\$ 187.50
<i>East Long Grove Mutual Telephone Company—</i>			
Scott	15.00	11.50	172.50
<i>East Kelley Farmers Telephone Company—</i>			
Story	4.000	30.00	150.00
<i>Elk Run Telephone Company—</i>			
Tama	10.00	11.00	110.00
<i>East Toledo Farmers Telephone Company—</i>			
Tama	2.25	11.00	24.75
<i>East Highland & Columbia Telephone Line—</i>			
Tama	18.00	10.00	180.00
<i>Eldora & Owasa Telepone Company—</i>			
Hardin	11.00	14.00	154.00
<i>Farmers Mutual Telephone Company—</i>			
Adair	67.00	26.66	1,786.22
Cass	8.00	....	213.28
Total	75.00	\$26.66	\$ 1,999.50
<i>Farmers East Mutual Telephone Company—</i>			
Appanoose	1.65	13.00	21.45
Wayne	1.75	....	22.75
Total	3.40	\$13.00	\$ 44.20
<i>Farmers Mutual Telephone Company of Dysart—</i>			
Benton .....	.25	31.00	7.75
Tama	4.75	....	147.25
Total	5.00	\$31.00	\$ 155.00
<i>Farmers Mutual Telephone Company—</i>			
Benton	3.625	110.50	400.56
<i>Farmers Mutual Telephone Company—</i>			
Black Hawk	15.00	13.00	195.00
Buchanan	48.00	....	624.00
Total	63.00	\$13.00	\$ 819.00
<i>Farmers Co-operative Telephone Company—</i>			
Boone	13.75	7.50	108.13
<i>Farmers Telephone Company—</i>			
Buchanan	7.00	16.00	112.00
Linn	1.00	....	16.00
Total	8.00	\$16.00	\$ 128.00
<i>Farmers & Merchants Private Line—</i>			
Buena Vista	2.50	11.00	27.50
Clay	12.00	....	132.00
Total	14.50	\$11.00	\$ 159.50
<i>Fort Dodge Telephone Company—</i>			
Calhoun	5.00	101.32	506.60
Webster	105.00	....	10,638.60
Total	110.00	\$101.32	\$ 11,145.20
<i>Farnhamville Mutual Telephone Company—</i>			
Calhoun	12.00	17.00	204.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Franklin Short Line Telephone Company—</i>			
Cass.....	20.00	\$14.50	\$ 290.00
<i>Farmers Rural Telephone Company No. 1—</i>			
Clay.....	5.00	12.50	62.50
Dickinson.....	5.00	.....	62.50
Total.....	10.00	\$12.50	\$ 125.00
<i>Farmers Mutual Telephone Company—</i>			
Clinton.....	16.00	9.00	144.00
<i>Farmers & Business Men's Mutual Telephone Company—</i>			
Clinton.....	88.50	18.50	1,127.25
Scott.....	6.50	.....	87.75
Total.....	90.00	\$18.50	\$ 1,215.00
<i>Farmers Telephone Company—</i>			
Dallas.....	55.00	11.50	632.50
Polk.....	16.00	.....	115.00
Total.....	65.00	\$11.50	\$ 747.50
<i>Farmers Mutual Telephone Company of Dexter—</i>			
Dallas.....	2.00	18.50	27.00
Madison.....	68.00	.....	950.50
Total.....	65.00	\$18.50	\$ 977.50
<i>Farmers Mutual Telephone Company—</i>			
Des Moines.....	82.25	21.00	677.25
Henry.....	3.00	.....	68.00
Louisa.....	2.75	.....	57.75
Total.....	88.00	\$21.00	\$ 798.00
<i>Fairmont Telephone Company—</i>			
Emmet.....	10.50	27.00	288.50
<i>Farmers Mutual of Iowa Falls & Franklin County Telephone Company—</i>			
Franklin.....	4.25	5.75	24.48
<i>Farmers Mutual Telephone Company No. 1—</i>			
Grundy.....	15.00	16.00	240.00
<i>Farmers Mutual Telephone Company No. 2—</i>			
Grundy.....	10.25	16.66	170.78
Hardin.....	.25	.....	4.17
Total.....	10.50	\$16.66	\$ 174.98
<i>Farmers Mutual Telephone Company of Panora—</i>			
Guthrie.....	7.50	8.00	60.00
<i>Farmers Mutual of Iowa Falls & Franklin County Telephone Company—</i>			
Hardin.....	1.50	18.50	20.25
<i>Farmers Telephone Company—</i>			
Harrison.....	18.88	10.00	188.80
<i>Fremont Farmers Telephone Company—</i>			
Howard.....	.75	18.00	9.75
Winnebiek.....	8.75	.....	118.75
Total.....	9.50	\$18.00	\$ 128.50

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Farmers Telephone Company—</i>			
Ida	19.00	\$33.00	\$ 627.00
Woodbury	17.00	.....	561.00
Total	36.00	\$33.00	\$ 1,188.00
<i>Franklin Mutual Telephone Company—</i>			
Iowa	2.25	12.00	27.00
Washington .....	.75	.....	9.00
Total	3.00	\$12.00	\$ 36.00
<i>Farmers Creek Telephone Company—</i>			
Jackson	8.00	17.50	52.50
<i>Farmers Telephone Association of Otter Creek—</i>			
Jackson	18.00	\$ 10.00	\$ 180.00
<i>Farmers & Merchants Telephone Company—</i>			
Jasper	62.50	28.75	1,509.37
Marion	1.00	.....	28.75
Polk	9.50	.....	273.13
Total	63.00	28.75	1,811.25
<i>Farmers Mutual Telephone Company of Baxter—</i>			
Jasper	6.50	14.00	91.00
Marshall	7.50	.....	105.00
Total	14.00	14.00	196.00
<i>Four Corners Telephone Company—</i>			
Jefferson	8.00	12.50	100.00
<i>Farmers Telephone Association of Linn Grove Line</i>			
No. 1—			
Jones .....	.25	13.50	3.37
Linn	24.75	.....	334.13
Total	25.00	13.50	337.50
<i>Forest Hill Telephone Association—</i>			
Jones	10.00	12.00	120.00
<i>Farmers Mutual Northwestern Telephone Company—</i>			
Keokuk	6.00	17.50	105.00
<i>Farmers Mutual Telephone Company—Delta—</i>			
Keokuk	1.00	22.50	22.50
<i>Farmers Line or County Line No. 3—</i>			
Keokuk	8.50	14.50	123.25
<i>Franklin Mutual Telephone Company—</i>			
Keokuk	7.00	11.50	80.50
<i>Farmers Mutual Telephone Company—</i>			
Kossuth	11.00	10.00	110.00
<i>Fayette Telephone Company—</i>			
Linn	8.00	12.00	96.00
<i>Flemingville & Alburnett Telephone Company—</i>			
Linn	4.00	22.50	90.00
<i>Farmers Friend Telephone Company—</i>			
Linn	8.00	12.00	96.00
<i>Fairview Rural Telephone Company—</i>			
Louisa	13.00	17.00	221.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Freedom Telephone Company—</i>			
Lucas	6.00	\$ 9.00	\$ 54.00
<i>Fairfax Telephone Company—</i>			
Linn	8.50	10.00	85.00
<i>Free Stony Creek Telephone Company—</i>			
Lucas	7.084	10.00	70.84
Warren	2.00		20.00
Total	9.084	10.00	90.84
<i>Farmers Mutual Telephone Company—</i>			
Lyon	14.008	13.00	182.00
<i>Fairview Phone Company—</i>			
Mahaska	8.00	16.00	128.00
<i>Farmers & Traders Telephone Company—</i>			
Mahaska	21.50	21.00	451.50
<i>Ferry Telephone Company—</i>			
Marion	9.00	10.00	90.00
<i>Fowler Telephone Company—</i>			
Marion	4.00	212.50	850.00
<i>Franklin Telephone Company—</i>			
Monroe	5.50	14.00	77.00
<i>Farmers Mutual Telephone Company—</i>			
Montgomery	2.00	8.50	17.00
Page	27.00		229.50
Total	29.00	8.50	246.50
<i>Frankfort & Stanton Telephone Company—</i>			
Montgomery	9.00	15.00	135.00
<i>Fairview & Shambaugh Rural Telephone Company—</i>			
Page	10.00	12.50	125.00
<i>Farmers Mutual Company, Clarinda, New Market & Hawleyville—</i>			
Page	10.00	12.50	125.00
Taylor	2.00		25.00
Total	12.00	12.50	150.00
<i>Farmers Mutual Telephone Company—</i>			
Page	4.00	14.00	56.00
<i>Farmers Telephone Line—</i>			
Pottawattamie	62.00	18.00	1,116.00
<i>Farmers & Merchants Mutual Telephone Company of Delphos—</i>			
Ringgold	15.50	13.00	201.50
<i>Farmers Highland Mutual Telephone Company—</i>			
Ringgold	12.50	10.00	125.00
<i>Farmers & Merchants Mutual Telephone Company of Redding—</i>			
Ringgold	59.50	12.37	488.61
Taylor .....	.50		6.19
Total	40.00	12.37	494.80
<i>Farmers Mutual Telephone Company—</i>			
Ringgold	10.00	12.00	120.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Farmers Telephone Division "D" Wall Lake—</i>			
Ba.	11.00	\$ 11.00	\$ 121.00
<i>Farmers Telephone Company Division "F" Lake View—</i>			
Bac.	12.00	10.00	120.00
<i>Farmers Mutual Telephone Company of Argo No. 5—</i>			
Scott.	5.75	10.00	57.50
<i>Fair Haven Telephone Company—</i>			
Tama.	12.50	18.00	225.00
<i>Farmers Mutual Telephone Company—</i>			
Taylor. ....	.....	.....	150.00
<i>Farmington Telephone Company—</i>			
Van Buren. ....	.....	.....	400.00
<i>Farmers Mutual Telephone Company—</i>			
Adair.	7.00	11.00	77.00
Adams.	84.00	.	874.00
Total.	41.00	11.00	451.00
<i>Farmers Mutual Telephone Company—</i>			
Carroll.	14.00	11.00	154.00
Greene. ....	.50	...	5.50
Total.	14.50	11.00	159.50
<i>Farmers Mutual Telephone Company —</i>			
Washington.	5.25	11.00	57.75
<i>Farmers Mutual Telephone Company—</i>			
Wayne.	11.00	11.00	121.00
<i>Fertile Telephone Company—</i>			
Worth.	4.00	23.75	95.00
<i>Farmers Mutual Telephone Company of Emmons—</i>			
Worth.	8.00	20.00	60.00
<i>Fairfax Telephone Line—</i>			
Linn.	8.50	10.00	85.00
<i>Glenwood Farmers Telephone Company—</i>			
Allamakee.	10.00	10.00	100.00
Winnebago.	50.00	.....	500.00
Total.	60.00	10.00	600.00
<i>Geneva Mutual Telephone Company—</i>			
Benton.	7.75	13.00	100.75
<i>Griffen Telephone Company—</i>			
Boone.	10.00	9.00	90.00
<i>Green County Telephone Company—</i>			
Boone.	6.00	72.00	432.00
Greene.	208.00	.....	14,016.00
Total.	208.00	72.00	15,048.00
<i>Griffen & Stanhope Telephone Company—</i>			
Boone.	8.50	11.00	93.50
Hamilton.	7.50	.....	82.50
Total.	11.00	11.00	121.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Galva Telephone Exchange Company—</i>			
Buena Vista.....	4.00	\$ 27.50	\$ 110.00
Cerrokees.....	18.75		578.12
Ida.....	27.50		766.25
Sac.....	2.00		55.00
Total.....	47.25	27.50	1,299.87
<i>Greene & Western Telephone Company—</i>			
Butler.....	6.00	45.25	271.50
Cerro Gordo.....	97.50		4,411.87
Chickasaw.....	22.00		995.50
Floyd.....	80.50		3,642.68
Franklin.....	14.00		638.50
Howard.....	5.00		226.25
Mitchell.....	55.00		2,488.75
Worth.....	46.00		2,081.50
Wright.....	5.50		243.87
Total.....	381.50	45.25	15,000.87
<i>Glidden & Richland Center Telephone Company—</i>			
Carroll.....	14.00	18.00	252.00
<i>Garnaville Telephone Company—</i>			
Clayton.....	47.25	10.00	472.50
<i>Grand Meadow Farmers Mutual Telephone Company—</i>			
Clayton.....	82.00	11.00	902.00
<i>Globe Telephone Company—</i>			
Dallas.....	21.00	19.00	399.00
<i>Grand River Mutual Telephone Company—</i>			
Decatur.....	8.00	7.50	60.00
<i>Greene County Farmers Mutual Telephone Company—</i>			
Greene.....	30.00	14.00	420.00
<i>Grundy County Telephone Company—</i>			
Grundy.....	4.00	515.00	2,060.00
<i>Guthrie Center & Monticeth Telephone Company—</i>			
Guthrie.....	11.00	9.00	99.00
<i>Grape Vine Telephone Company—</i>			
Guthrie.....	8.00	14.00	112.00
<i>Guthrie Center & Northwestern Telephone Company—</i>			
Guthrie.....	18.00	12.00	216.00
<i>Gifford Mutual Telephone Company—</i>			
Hardin.....	6.00	14.00	84.00
<i>Grant Center Mutual Telephone Company—</i>			
Hardin.....	11.00	11.00	121.00
<i>German-American Telephone Company—</i>			
Henry.....	17.00	13.50	229.50
Lee.....	52.75		712.12
Total.....	99.75	13.50	941.62
<i>Gritter Mutual Telephone Company—</i>			
Iowa.....	6.00	12.00	72.00
<i>German Independent Telephone Association—</i>			
Iowa.....	5.00	12.00	60.00
<i>German Stud Telephone Company—</i>			
Iowa.....	6.50	8.00	52.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Guernsey & Victor Independent Telephone Association—</i>			
Iowa.....	1.60	\$ 20.00	\$ 30.00
Poweshiek.....	10.60	.....	210.00
Total	12.00	20.00	240.00
<i>Guernsey & Deep River Telephone Association—</i>			
Iowa.....	2.00	10 00	20.00
Poweshiek.....	9.60	.....	96.00
Total.....	11.60	10.00	116.00
<i>Gravity & Bedford Mutual Telephone Company—</i>			
Iowa.....	2.25	9.00	20.25
Poweshiek.....	10.25	.....	12 25
Total.....	12.50	9.00	112.50
<i>Greene Center Mutual Telephone Company—</i>			
Iowa.....	20.75	12 00	249.00
Johnson.....	3.60	.....	42 00
Washington.....	8.00	.....	96 00
Total.....	27.25	12.00	327.00
<i>Grape Vine Telephone Company—</i>			
Iowa.....	7.00	10 00	70.00
<i>Grinnell & Lynnville Telephone Company—</i>			
Jasper.....	7.00	16.00	112.00
Poweshiek.....	9.60	.....	122.00
Total.....	16.60	16.00	264.00
<i>Gilman & Newburg Telephone Company—</i>			
Jasper.....	8.60	12 00	102.00
<i>Grinnell & Turner Telephone Company—</i>			
Jasper.....	5.50	15 00	82.50
Poweshiek.....	8.60	.....	82.50
Total.....	9.00	15.00	135.00
<i>Goeldner Mutual Telephone Company—</i>			
Keokuk.....	8.60	16.00	137.60
<i>Grant District Mutual Telephone Company—</i>			
Keokuk.....	4.00	7.50	30.00
<i>German Township Pioneer Telephone Company—</i>			
Keokuk.....	13.25	7.50	99.37
<i>Great Western Telephone Company—</i>			
Linn.....	5 00	9.00	45.00
<i>Grand View & Port Louisa Township Rural Telephone Company—</i>			
Louisa.....	6 00	25.00	150.00
<i>Germany Telephone Company—</i>			
Lucas.....	12.25	5.00	61.25
<i>Granger Telephone Company—</i>			
Lucas.....	7.25	8.00	58.00
<i>George Telephone Company Wm. Noll—</i>			
Lyon.....	6.00	54.00	324.00
<i>Garfield Telephone Company No. 21—</i>			
Mahaska.....	2.50	18.00	45.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Gilman & Newburg Telephone Company—</i>			
Marshall	1 00	\$ 10.00	\$ 10.00
Poweshiek .....	.50	....	5.00
Total	1.50	10.00	15.00
<i>Gilman & South West Telephone Company—</i>			
Marshall	12.00	10.00	120.00
<i>Gilman & South Highland Telephone Line—</i>			
Marshall	1.125	7.50	8.48
Tama	14.00	....	105.00
Total	15.125	7.50	118.48
<i>Gladbrook Telephone Company—</i>			
Marshall	4.25	49.00	208.25
Tama	28.50	..	1,396.50
Total	32.75	49.00	1,604.75
<i>Guernsey North Western Telephone Company—</i>			
Poweshiek	6.00	12.50	75.00
<i>German Telephone Company—</i>			
Poweshiek	8.00	10.00	80.00
Tama	14.75	....	147.50
Total	17.75	10.00	177.50
<i>Green Telephone Farmers Mutual—</i>			
Ringgold	7.50	7.50	56.25
<i>German Island Farmers Mutual Telephone Company—</i>			
Sac	14.25	12.00	171.00
<i>Graff Bros. Telephone Company—</i>			
Sioux .....	.25	50.00	12.50
<i>Gladstone Rural Telephone Company—</i>			
Tama	6.50	14.00	91.00
<i>Garcia, Monticello & Toledo Telephone Company—</i>			
Tama	12.00	12.50	150.00
<i>Gay Center & Blockton Mutual Telephone Company—</i>			
Taylor	10.00	10.00	100.00
<i>German Center Telephone Company—</i>			
Wayne	5.00	10.00	50.00
<i>Goodwater Telephone Company—</i>			
Wayne	6.50	12.00	78.00
<i>Gowrie Telephone Company—</i>			
Webster	22.00	55.00	1,210.00
<i>Hawkeye Telephone Company—</i>			
Adair	76.25	31.00	2,383.75
Boone	4.00	....	124.00
Dallas	192.00	....	5,952.00
Greene	17.50	....	542.50
Guthrie	126.00	....	3,808.00
Madison	141.25	....	4,578.75
Polk	7.50	....	232.50
Warren	46.25	....	1,438.75
Total	610.75	31.00	18,983.25
<i>Homan & Van Wagenen Private Telephone Line—</i>			
Adams .....	.58	18.00	10.44

ASSESSED VALUATION OF

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Hau, Dr. E. T.—</i>			
Appanoose.....	.88	\$ 10.00	\$ 8.80
<i>Hartwick & Belle Plaine Mutual Telephone Company—</i>			
Benton.....	2.00	10.00	20.00
Iowa.....	3.00	...	30.00
Poweshiek.....	9.00	...	90.00
Total.....	14.00	10.00	140.00
<i>Home Telephone Company—</i>			
Bremer.....	6.00	17.00	102.00
Buchanan.....	30.00	...	300.00
Fayette.....	11.00	...	121.00
Total.....	47.00	17.00	799.00
<i>Hamerville Telephone Company—</i>			
Buchanan.....	7.00	13.00	91.00
<i>Homer Telephone Company—</i>			
Buchanan.....	9.00	14.00	126.00
<i>Highland Telephone Company—</i>			
Cedar.....	.25	14.00	3.50
Johnson.....	6.75	...	84.50
Total.....	7.00	14.00	98.00
<i>Hart, Homer E.—</i>			
Cedar.....	19.75	41.50	819.63
<i>Hotchkiss, K. T., Telephone Company—</i>			
Davis.....	8.00	10.00	80.00
<i>Henry County Telephone Company—</i>			
Des Moines.....	31.40	22.50	706.50
Henry.....	90.40	...	2,084.00
Total.....	121.80	22.50	2,790.50
<i>Hardin-Franklin Telephone Company—</i>			
Franklin.....	24.50	12.50	306.25
Hardin.....	1.50	...	18.75
Total.....	26.00	12.50	325.00
<i>Hubbard & Buckeye Independent Mutual Telephone Company—</i>			
Hardin.....	14.00	12.00	168.00
<i>Honey Creek Valley Mutual Telephone Company—</i>			
Hardin.....	9.50	15.00	142.50
Marshall.....	2.50	...	37.50
Total.....	12.00	15.00	180.00
<i>Hardin County Telephone System—</i>			
Hardin.....	86.28	33.33	2,875.04
<i>Hubbard Telephone Exchange Company—</i>			
Hardin.....	.25	600.00	150.00
<i>Holstein Telephone Company—</i>			
Ida.....	3.50	370.00	1,295.00
<i>Hillside Mutual Telephone Company—</i>			
Iowa.....	14.50	14.00	203.00
<i>Homestead Telephone Company—</i>			
Iowa.....	5.00	9.00	45.00
<i>Harmony Mutual Telephone Company—</i>			
Clay.....	11.00	13.50	148.50

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Hawkeye Mutual Telephone Company—</i>			
Iowa	14.50	\$ 9.00	\$ 180.50
<i>Hickory Grove Central Telephone Company—</i>			
Jasper	10.75	17.00	182.75
<i>Higle Prairie Telephone Company—</i>			
Keokuk	8.88	14.00	46.62
Wapello	2.00	....	28.00
Total.....	5.88	14.00	74.62
<i>Hawkeye Mutual Telephone Company—</i>			
Keokuk .....	.25	14.00	8.50
Washington	26.75	....	874.50
Total ..	27.00	14.00	878.00
<i>Harper Mutual No. 3—</i>			
Keokuk	11.00	16.50	181.50
<i>Hedrick Telephone Company—</i>			
Keokuk	28.25	86.00	945.00
Wapello	29.50	....	1,062.00
Total.....	55.75	86.00	2,007.00
<i>Harper Mutual Telephone Company No. 1—</i>			
Keokuk	9.00	12.00	108.00
<i>Horn & Clark Private Line—</i>			
Keokuk .....	....	....	5.00
<i>Hawkeye Telephone Company—</i>			
Linn	5.00	14.00	70.00
<i>Honey Hill & Center Point Telephone Company—</i>			
Linn	1.00	10.00	10.00
<i>Hall Line Telephone Company—</i>			
Linn	8.00	8.00	64.00
<i>Henderson, P. G.—</i>			
Linn	6.00	9.00	54.00
<i>Harrison Telephone Company—</i>			
Louisa	6.25	15.00	93.75
<i>Hawkeye Telephone Company—</i>			
Lucas	5.75	12.50	71.88
<i>Harmony Telephone Company—</i>			
Lucas	3.84	10.00	38.40
<i>H. Rural Telephone Company—</i>			
Mahaska ..	4.25	16.00	68.00
<i>Harrison Township Telephone Company—</i>			
Mahaska ..	4.00	18.75	75.00
<i>Home Mutual Telephone Company of Bangor—</i>			
Marshall ..	17.50	18.00	227.50
<i>Hartley Telephone Exchange—</i>			
O'Brien	2.00	375.00	750.00
<i>Hanamo Toll Line Company—</i>			
Page	20.00	10.50	210.00
Taylor	6.00	....	63.00
Total.....	26.00	10.50	273.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Hepburn, Bethesda & Clarinda Telephone Company—</i>			
Page.....	17.00	\$ 15 00	\$ 255.00
<i>Harclock Telephone Company—</i>			
Pocahontas.....	1.00	240.00	240.00
<i>Harlan & Aroca Telephone & Telegraph Company—</i>			
Pottawattamie.....	20.61	96.00	1,978.56
Shelby.....	62.15	---	5,695.40
Total.....	82.76	96 00	7,944.96
<i>Hancock Telephone Company—</i>			
Pottawattamie.....	28.00	28.25	651.00
<i>Haven & Chelsea—</i>			
Poweshiek.....	2.25	14.00	\$1 50
Tama.....	9.00	---	126.00
Total.....	11.25	14.00	157.50
<i>Hatfield & Waterson Mutual Telephone Company—</i>			
Ringgold.....	2.50	18.00	32.50
<i>Hess Mutual Telephone Company—</i>			
Sac.....	4.00	10.00	40.00
<i>Hararden Telephone Company—</i>			
Sioux.....	6.50	183.50	900.25
<i>Huxley Mutual Telephone Company—</i>			
Story.....	14.00	17.50	245.00
<i>Howard Farmers Telephone Company—</i>			
Tama.....	14.75	12.00	177.00
<i>Hickory Telephone Company—</i>			
Tama.....	11.00	16 00	176.00
<i>Highland Telephone Company—</i>			
Tama.....	9.00	15.00	135.00
<i>Haven & Tama —</i>			
Tama.....	16.00	12.00	192.00
<i>Hickory Grove Farmers Mutual Telephone Company—</i>			
Taylor.....	8.50	13 00	110.50
<i>Hazle Dell Mutual Telephone Company—</i>			
Taylor.....	20.00	12.00	240.00
<i>Hopkins Telephone Company—</i>			
Taylor.....	18.00	19.25	250.25
<i>Holt Township Telephone Company—</i>			
Taylor.....	18.00	14.00	181.00
<i>Hall Telephone Company—</i>			
Wayne.....	2.00	11.25	22.50
<i>Humston & Maple Grove Line—</i>			
Wayne.....	8.00	15.00	120.00
<i>Harmony & Kendallville Farmers Mutual Telephone Company—</i>			
Winnebuck.....	5.50	20 00	110.00
<i>Hanlontown Telephone Company—</i>			
Worth.....	.50	200.00	100.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Iowa Telephone Company—</i>			
Adair	50.75	\$ 43.50	\$ 2,209.18
Adams	81.00		3,685.50
Allamakee	21.60		982.80
Appanoose	21.50		1,205.75
Audubon	21.75		989.68
Benton	124.19		5,650.65
Black Hawk	76.25		3,469.88
Boone	75.50		3,485.25
Bremer	85.50		3,880.25
Buchanan	81.25		3,696.88
Buena Vista	30.50		1,337.75
Butler	64.60		2,939.80
Calhoun	69.75		3,173.63
Carroll	86.25		3,924.88
Cass	88.00		3,776.50
Cedar	64.50		2,984.75
Cerro Gordo	53.75		2,673.13
Cherokee	85.00		3,867.50
Chickasaw	78.75		3,555.63
Clarke	26.25		1,194.88
Clayton	140.75		6,404.13
Clinton	137.00		6,233.50
Crawford	79.50		3,617.25
Dallas	67.25		3,059.88
Davis	84.00		3,547.00
Delaware	78.00		3,458.00
Des Moines	73.50		3,344.25
Dubuque	114.50		5,200.75
Fayette	145.79		6,635.45
Floyd	62.25		2,832.38
Franklin	40.00		1,820.00
Fremont	79.00		3,594.50
Greene	57.50		2,610.25
Grundy	46.25		2,104.38
Guthrie	52.75		2,400.13
Hamilton	61.25		2,736.88
Hancock	1.00		45.50
Hard	104.50		4,754.75
Harrison	97.59		3,075.35
Henry	62.45		2,841.48
Howard	84.00		3,822.00
Humboldt	69.50		3,162.25
Ida	52.75		2,400.13
Iowa	33.50		1,524.25
Jackson	100.00		4,550.00
Ja per	40.00		1,820.00
Jefferson	48.00		2,184.00
Johnson	60.75		2,764.13
Jones	62.25		4,197.88
Keokuk	96.50		4,390.75
Lee	84.83		4,314.77
Linn	108.60		4,904.80
Louisa	80.25		2,741.88
Lucas	84.50		3,569.75
Madison	37.75		1,565.63
Mahaska	72.15		3,232.88
Marion	40.75		1,854.13
Marshall	98.61		4,532.26
Mills	68.50		2,889.25
Mitchell	49.50		2,252.25
Monona	68.50		3,116.75
Monroe	42.75		1,945.13
Montgomery	65.00		2,967.50
Muscatine	94.50		4,299.75
O'Brien	52.50		2,583.75
Page	93.50		3,116.75
Plymouth	124.75		5,676.13
Pocahontas	55.75		2,536.68
Polk	147.50		6,711.25
Poweshiek	59.00		2,684.50

Names of Companies and Counties	Mileage.	Assessment per mile.	Total assessment.
Iowa Telephone Company—			
Bac	51.00		\$ 2,320.50
Scott	102.94		4,682.11
Shelby	45.25		2,036.38
Sioux	123.80		5,341.75
Story	94.00		4,277.00
Tama	63.50		3,116.75
Taylor	51.75		2,354.63
Union	47.25		2,189.46
Van Buren	67.00		3,046.50
Wapello	117.00		5,325.50
Warren	79.00		3,494.50
Washington	79.75		3,623.63
Wayne	23.50		1,039.35
Webster	125.00		5,625.50
Winneshiek	104.50		4,754.75
Woodbury	143.75		6,540.63
Worth	20.51		933.21
Wright	65.00		2,857.50
Total.....	6314.11	\$ 45.50	\$ 287,292.00
Iowa Center Telephone Company—			
Benton.....	3.88	13.00	50.44
Irving Mutual Telephone Company—			
Benton	6.25	11.00	68.75
Tama	2.25		24.75
Total.....	8.50	\$ 11.00	\$ 93.50
Independent Mutual Telephone Company of Urbana—			
Benton	55.00	14.00	770.00
Independent Telephone Company No. 3 of Marcy and Beaver Township—			
Boone.....	16.00	14.00	224.00
Independent Mutual Telephone Company of Marcy Township No. 1—			
Boone.....	7.00	17.00	119.00
Ingham Township Mutual Telephone Company—			
Butler	10.00	15.00	150.00
Franklin	30.00		450.00
Total.....	40.00	\$ 15.00	\$ 600.00
Inter-State Telephone Company—			
Clayton	26.00	30.00	780.00
Delaware	19.18		573.90
Dubuque.....	172.54		5,176.20
Total.....	217.67	\$ 30.00	\$ 6,530.10
Independent Telephone Company—			
Decatur	6.50	12.00	78.00
Independent Mutual Telephone Company—			
Greene.....			250.00
Irexter Mutual Telephone Company—			
Grundy.....	12.00	15.00	180.00
Iowa Falls & Ocasia Telephone Company—			
Hardin	15.00	21.75	326.25
Iowa Falls, Ellis & Buckeye Telephone Company—			
Hardin	17.00	12.50	212.50

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Ida County Telephone Company—</i>			
Ida			\$ 4,500.00
<i>Iowa County Mutual Telephone Company—</i>			
Iowa	45 00	\$ 22.00	990.00
<i>Iowa-Hilton Township Telephone Company—</i>			
Iowa	81.00	15.00	465.00
<i>Iowa City & West Branch Mutual Telephone Company—</i>			
Johnson	6.50	16.00	104.00
<i>Indianapolis Telephone Company—</i>			
Keokuk	12.00	11.50	138.00
<i>Independent Mutual Telephone Company—</i>			
Linn	5.00	7.50	37.50
<i>Iowa River Road Rural Telephone Association—</i>			
Louisa	8.00	6.00	48.00
<i>Independent Farmers Telephone Company—</i>			
Polk	8.00	16.75	134.00
<i>Interior Telephone Company—</i>			
Poweshiek	100.00	66.00	6,600.00
<i>Iowa & Missouri Telephone Company—</i>			
Ringgold	12.00	9.00	108.00
<i>Industrial Mutual Telephone Company—</i>			
Ringgold	10.00	7.00	70.00
<i>Independent Mutual Telephone Company—</i>			
Scott	12.00	15.00	180.00
<i>Interurban Telephone Company—</i>			
Sioux	4.00	437.50	1,750.00
<i>Ireton Local Mutual Telephone Association—</i>			
Sioux	1.75	155.00	271.25
<i>Independent Telephone Company—</i>			
Story	1 00	12.50	12.50
<i>Independent Telephone Company—</i>			
Tama	4.50	11.00	49.50
<i>Independent Telephone Company—</i>			
Wayne	8.50	11.00	38.50
<i>Independent Mutual Telephone Company—</i>			
Washington	4.50	11.00	49.00
<i>Johnston Telephone Company—</i>			
Boone	7.00	12.00	84.00
<i>Jackson Center Telephone Company—</i>			
Boone	28.00	18.00	414.00
<i>Jewell, Stanhope & Interurban Telephone Company—</i>			
Hamilton	18.50	12.00	162.00
<i>Jasper County Telephone Company—</i>			
Jasper	175.25	88.00	15,422 00
Mahaska	12.00	...	1,056.00
Marion	90 00	...	1,760.00
Polk	16.50	...	1,452.00
Poweshiek	4.00	...	882.00
Total.....	227 75	\$ 88.00	\$ 20,042.00

ASSESSED VALUATION OF

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Jefferson County Telephone Company—			
Jefferson	118.25	\$ 45.00	\$ 5,321.25
Van Buren	1.25	.....	56.25
Washington	1.00	.....	45.00
Total.....	120.50	\$ 45.00	\$ 5,422.50
Johnson County Telephone Company—			
Johnson	50.50	100.00	5,050.00
Linn	9.00	.....	81.00
Muscatine	31.00	.....	3,100.00
Scott	10.50	.....	1,050.00
Washington	4.50	.....	450.00
Total.....	105.50	\$100.00	\$ 10,550.00
Jones County Telephone Company—			
Jones	71.00	75.00	5,325.00
Jordan's Grove Telephone Company—			
Linn	13.00	10.00	130.00
Jefferson Telephone Company No. 24—			
Maha-ka	11.00	10.00	110.00
Juvenal Private Telephone Line—			
Polk .....	.88	16.00	14.08
Jacob Telephone Company—			
Poweshiek	15.00	14.00	210.00
Jack Oak Telephone Company—			
Warren	5.00	9.00	45.00
Keystone Luzerne Mutual Telephone Company—			
Benton	11.50	15.00	172.50
Kostza & Luzerne Mutual Telephone Company—			
Benton	2.50	16.00	40.00
Iowa	4.00	.....	64.00
Total	6.50	16.00	104.00
Kingsley Telephone Company—			
Cherokee	3.50	35.00	122.50
Plymouth	35.00	.....	1,225.00
Woodbury	17.50	.....	612.50
Total	56.00	35.00	1,960.00
Kiron Telephone Company—			
Crawford	16.00	14.00	224.00
Ida	23.00	.....	322.00
Winnebago	18.00	.....	252.00
Total	57.00	14.00	798.00
Kellerton & Tuskeego Mutual Telephone Company—			
Decatur	2.875	11.00	31.62
Ringgold	8.125	.....	90.38
Total	11.000	11.00	121.00
Koener Bros. & Company—			
Hancock	12.00	12.50	150.00
Kennedy, J. M., Private Line—			
Harrison	5.00	8.00	40.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Kendallville & Cresco Telephone Company—</i>			
Howard	2.50	\$ 12.00	\$ 30.00
Winnecheik	7.25	..	87.00
Total	9.75	12.00	117.00
<i>Koszt & Belle Plaine Telephone Company—</i>			
Iowa	4.00	12.00	48.00
<i>Keawick, Ambrose & Arneh Mutual Telephone Company—</i>			
Iowa	3.50	14.00	49.00
Keokuk	4.00	.....	56.00
Total	7.50	14.00	105.00
<i>Koszt Mutual Telephone Company—</i>			
Iowa .....	.87	15.00	10.05
<i>Keystone Monmouth Telephone Company—</i>			
Jackson	6.00	16.00	96.00
<i>Kellogg & Turner Telephone Company—</i>			
Jasper	7.00	15.00	105.00
<i>Keawick & Webster Mutual Telephone Company—</i>			
Keokuk	5.00	16.00	80.00
<i>Kennel, J. E.—</i>			
Keokuk	3.00	7.00	21.00
Mahaska	1.00	.....	7.00
Total	4.00	\$ 7.00	\$ 28.00
<i>Keawick & North Western Mutual Telephone Company—</i>			
Keokuk	6.50	15.00	97.50
<i>Keokuk County Mutual Telephone Company—</i>			
Keokuk	1.75	35.00	61.25
<i>Keawick South West Mutual Telephone Company—</i>			
Keokuk	7.00	14.00	98.00
<i>Keawick North East Telephone Company—</i>			
Keokuk	1.75	15.00	26.25
<i>K. K. Mutual Telephone Company—</i>			
Keokuk	11.00	15.00	165.00
<i>Kendrick Chapel & What Cheer Mutual Telephone Company—</i>			
Keokuk	8.25	10.00	82.50
<i>Keawick, Thornburg & Northern Mutual Telephone Company—</i>			
Keokuk	8.50	18.00	110.50
<i>Kramer Telephone Line—</i>			
Keokuk	6.00	18.00	78.00
<i>Keawick Town Telephone Company—</i>			
Keokuk	2.50	50.00	125.00
<i>Keota Telephone Company—</i>			
Keokuk	20.75	72.00	1,494.00
Washington	4.00	.....	288.00
Total	24.75	\$72.00	\$ 1,782.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Kossuth Telephone Company—</i>			
Kossuth	114.00	\$ 15.00	\$ 1,710.00
<i>Kramer Scott Telephone Company—</i>			
.....	9.00	10.00	90.00
<i>Knowledge Point Mutual Telephone Company No. 3—</i>			
Mahaska	9.25	11.00	101.75
<i>Knorrville Electric Company—</i>			
Marion	115.25	40.00	4,610.00
Monroe	8.50	...	\$40.00
Polk	14.50	...	580.00
Warren	9.00	...	360.00
Total	147.25	\$40.00	\$ 5,890.00
<i>Kellerton & Beaconsfield Mutual Telephone Company—</i>			
Ringgold	8.00	10.00	80.00
<i>Kellerton, Athens & Riley Mutual Telephone Company—</i>			
Ringgold	17.00	7.50	127.50
<i>Kellerton Mutual Central Telephone Company—</i>			
Ringgold	1.00	500.00	500.00
<i>Kellerton & Mt. Ayr Mutual Telephone Company—</i>			
Ringgold	12.00	10.00	120.00
<i>Kellerton & Ellston Mutual Telephone Company—</i>			
Ringgold	11.00	8.00	88.00
<i>Kelley Farmers Telephone Company—</i>			
Story	5.00	15.00	75.00
<i>Kent & Cromwell Farmers Mutual Telephone Company—</i>			
Union	9.00	13.00	117.00
<i>Klondike Telephone Company—</i>			
Wayne	20.00	10.00	200.00
<i>Kniffin & Promise City Farmers Mutual Telephone Company—</i>			
Wayne	9.50	12.00	114.00
<i>Kensett Telephone Company—</i>			
Worth	3.00	125.00	375.00
<i>Lincoln Mutual Telephone Company—</i>			
Adair	14.25	13.00	185.25
<i>Lincoln Mutual Telephone Company—</i>			
Iowa	8.50	13.00	110.50
Poweshiek	3.00	...	50.00
Total	11.50	\$ 13.00	\$ 149.50
<i>Lenox & Clearfield Telephone Company—</i>			
Adams	6.50	22.00	143.00
Ringgold	6.00	...	120.00
Taylor	11.00	...	242.00
Union	20.50	...	451.00
Total	44.00	\$ 22.00	\$ 966.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
Lenox & Kent Farmers Mutual Telephone Company—			
Adams	8.50	\$ 11.00	\$ 88.50
Ringgold .....	.75	.....	8.25
Taylor	8.88	.....	92.18
Union .....	.88	.....	8.68
Total	12.96	\$ 11.00	\$ 142.56
Lenox & Kent Star Telephone Company—			
Adams	10.75	19.00	204.25
Taylor .....	.75	.....	14.85
Union .....	.75	.....	14.25
Total	12.25	\$ 19.00	\$ 232.75
Lenox Farmers Mutual Telephone Line—			
Benton	8.00	10.00	80.00
Iowa	7.00	.....	70.00
Total	10.00	\$ 10.00	\$ 100.00
La Porte Public Utility Company—			
Benton	46.00	86.00	1,654.00
Black Hawk	64.50	.....	2,469.00
Huchanan	8.25	.....	117.00
Tama	8.50	.....	126.00
Total	121.25	\$ 86.00	\$ 4,865.00
Luzerne & Blairstown Farmers Mutual Telephone Company—			
Benton	11.50	14.00	161.00
Luzerne Short Line Telephone Company—			
Benton	7.25	15.00	108.75
Liberty Telephone Company—			
Boone	5.50	12.50	68.75
Story	2.00	.....	25.00
Total	7.50	\$ 12.50	\$ 93.75
Lisbon Telephone Company—			
Cedar	85.75	50.00	1,787.50
Johnson	40.00	.....	2,000.00
Jones .....	.60	.....	25.00
Linn	19.25	.....	962.50
Total	95.50	\$ 50.00	\$ 4,775.00
Lineville Telephone Company—			
Clarke	8.50	16.00	56.00
Decatur	185.25	.....	2,964.00
Wayne	118.00	.....	1,888.00
Total	306.75	\$ 16.00	\$ 4,908.00
La Fayette & Spring Valley Telephone Company—			
Linn	4.50	17.00	76.50
Lorimor & Macksburg Telephone Company—			
Clarke .....	.75	16.00	12.00
Madison	10.25	.....	164.00
Union	8.50	.....	56.00
Total	14.50	\$ 16.00	\$ 232.00
Leon Telephone Company—			
Decatur	88.75	20.00	1,075.00

NAME OF COMPANIES AND COUNTRIES.	Mileage.	Assessment per mile.	Total Assessment
Lamoni Telephone Company—			
Decatur	28.00	\$ 45.00	\$ 1,260.00
Kinggold	12.50	...	562.50
Total	40.50	\$45.00	\$ 1,822.50
Lime Springs & Bristol Telephone Company—			
Howard	5.50	14.00	77.00
Loftice, M. J., Telephone Company—			
Howard	9.50	12.00	114.00
Mitchell	6.50	...	78.00
Total	16.00	\$12.00	\$ 192.00
Le Roy Telephone Company—			
Howard	27.00	14.00	378.00
Mitchell	6.00	...	84.00
Total	33.00	\$14.00	\$ 462.00
Ladora & Northern Telephone Company—			
Iowa	52.00	16.00	832.00
Lamotte & Cottonville Telephone Company—			
Jackson	12.00	12.00	144.00
Lower Muscatine Road Telephone Company—			
Johnson	18.50	14.00	259.00
Laurel Hill Telephone Company—			
Jones	7.50	14.00	105.00
Linn County Telephone & Telegraph Company—			
Jones	28.05	58.00	1,623.45
Linn	121.56	...	6,431.55
Total	149.61	\$38.00	\$ 5,805.00
Locust Grove Mutual Telephone Company—			
Keokuk	14.00	16.00	224.00
Lee County Telephone Company—			
Lee	11.00	27.00	297.00
Linn Mutual Telephone Company—			
Linn	7.50	13.00	97.50
Linn-Franklin Telephone Company—			
Linn	9.00	14.00	126.00
La Fayette & Center Point Telephone Company—			
Linn	9.00	11.00	99.00
Leclerc Telephone Company—			
Linn	8.00	14.00	112.00
La Fayette, Center Point Willow Line Telephone Company—			
Linn	5.00	10.00	50.00
La Fayette Telephone Company—			
Linn	12.00	11.00	132.00
Linn Junction Telephone Company—			
Linn	2.50	15.00	37.50
Lucas & Norwood Telephone Company —			
Lucas	8.00	14.00	112.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Liberty Telephone Company—</i>			
Lucas	7.25	\$ 11.00	\$ 79.75
<i>Line No. 95—</i>			
Lucas	5.00	10.00	50.00
<i>Lincoln Telephone Company—</i>			
Lucas	7.00	11.00	77.00
<i>Lyon County Telephone Company—</i>			
Lyon	21.75	12.00	261.00
<i>Lakota Telephone Company—</i>			
Mahaska	12.50	10.00	125.00
<i>Long Distance Copper Telephone Company—</i>			
Benton	4.00	20.00	80.00
Iowa	21.00	.....	420.00
Jasper	4.00	.....	80.00
Johnson	14.00	.....	280.00
Mahaska	15.00	.....	300.00
Marshall	21.00	.....	420.00
Poweshiek	42.00	.....	840.00
Total	121.00	\$20.00	\$ 2,420.00
<i>Lovilia Telephone Company—</i>			
Monroe	18.00	10.00	180.00
<i>Lombardy Mutual Telephone Company—</i>			
Montgomery	12.00	14.00	168.00
<i>Lincoln Rural Telephone Company—</i>			
O'Brien	18.00	13.00	234.00
<i>Laurens North Western "Farmers" Line—</i>			
Palo Alto	1.50	16.00	24.00
Pocahontas	6.00	.....	96.00
Total	7.50	\$16.00	\$ 120.00
<i>Laurens & Curlew Telephone Company—</i>			
Palo Alto	16.00	20.00	320.00
Pocahontas	4.00	.....	80.00
Total	20.00	\$20.00	\$ 400.00
<i>Laurens Telephone Company—</i>			
Pocahontas	4.00	275.00	1,100.00
<i>Lotts Creek Mutual or North Electric Telephone Company—</i>			
Ruggold	15.00	11.00	165.00
<i>Lake View Farmers Telephone Company Division "F"—</i>			
Sac	2.50	27.00	67.50
<i>Lake Side Telephone Company—</i>			
Sac	7.00	11.00	77.00
<i>Lake Side Farmers Telephone Company—</i>			
Sac	7.00	13.00	91.00
<i>Lake View Farmers Telephone Company Division "F"—</i>			
Sac	3.00	18.00	54.00
<i>Lake View Telephone Company—</i>			
Sac	1.25	144.00	180.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
Long Grove Telephone Company—			
Scott	11.00	\$ 13 06	\$ 143.00
Lacona & Milo Rural Telephone Company—			
Warren	21.00	14 00	294.00
Lucerne Private Telephone Company—			
Wayne	8.00	10.00	80.00
Locust Grove Telephone Company—			
Wayne	11.00	9.00	99.00
Lake Mills Telephone Company—			
Winnebago	1.50	400.00	600.00
Lincoln Farmers Telephone Association—			
Winnebago	25.00	20.00	500.00
Musson Bros. Company—			
Adair	4.00	75.00	300.00
Andubon	4.50	.....	337.50
Cass	61.50	.....	4,612.50
Montgomery	14.50	.....	1,087.50
Pottawattamie	12.50	.....	937.50
Total	97.00	\$ 75.00	\$ 7,275.00
Mosher Mutual Telephone Company—			
Adair	8.00	12.00	96.00
Moulton Telephone Exchange—			
Appanoose	43.00	50.00	2,150.00
Davis	13.00	.....	650.00
Total	56.00	\$ 50.00	\$ 2,800.00
Melrose & Honey Creek Telephone Company—			
Appanoose	2.00	10.00	20.00
Monroe	16.00	.....	160.00
Total	18.00	\$ 10.00	\$ 180.00
Moravia Telephone Company—			
Appanoose	21.75	25.00	543.75
Monroe	4.00	.....	100.00
Wappello	12.25	.....	34.25
Total	38.00	\$ 25.00	\$ 950.00
Marengo Telephone Company—			
Benton	9 00	75.00	675.00
Iowa	56.00	.....	4,200.00
Total	65.00	\$ 75.00	\$ 4,875.00
Missing Link Line & Branch—			
Benton	4.00	12.00	48.00
Iowa	5.75	.....	69.00
Total	9.75	\$ 12.00	\$ 117.00
Marcy Independent Telephone Company—			
Boone	34 00	12.00	408.00
Main Line Farmers Mutual Telephone Company—			
Boone	3.00	15.00	45.00
Polk	1.00	.....	15.00
Total	4.00	\$ 15.00	\$ 60.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
Mackey, Rosendale & Story City Telephone Company—			
Boone.....	7.25	\$ 12.00	\$ 87.00
Story.....	7.25	....	87.00
Total	14.50	\$ 12.00	\$ 174.00
Mackey & Gilbert Telephone Company—			
Boone.....	7.00	10.00	70.00
Story.....	5.00	....	50.00
Total.....	12.00	\$ 10.00	\$ 120.00
Martin, E. H., Telephone Company—			
Boone.....	9.75	44.00	429.00
Hamilton.....	77.61	....	3,414.84
Martin.....	1.75	....	77.00
Kossuth.....	5.68	....	249.92
Story.....	1.50	....	66.00
Webster.....	14.75	....	649.00
Wright.....	82.50	....	1,430.88
Total.....	143.56	\$ 44.00	\$ 6,816.64
Mineral Ridge Telephone Company—			
Boone.....	5.00	15.00	75.00
Morning Glory Telephone Company—			
Boone.....	10.00	10.00	100.00
Madrid Ice & Telephone Company—			
Boone.....	8.50	125.00	487.50
Dallas.....	7.50	....	987.50
Total.....	11.00	\$125.00	\$ 1,875.00
Marathon Telephone Company—			
Buena Vista.....	10.00	40.00	400.00
Clay.....	4.00	....	160.00
Total	14.00	\$ 40.00	\$ 560.00
Mead, H. C.—			
Butler.....	6.00	10.00	60.00
Mechanicsville Telephone Company—			
Cedar.....	83.00	50.00	1,800.00
Maple Grove Telephone Company—			
Cedar.....	6.625	14.00	92.75
Jones.....	8.25	....	45.50
Total.....	9.875	\$ 14.00	\$ 138.25
Manly Telephone Company—			
Cerro Gordo.....	8.25	10.00	82.50
Worth.....	42.25	....	422.50
Total.....	45.50	\$ 10.00	\$ 455.00
Merchant Telephone Company—			
Cerro Gordo.....	9.00	7.00	63.00
Marcus Telephone Company—			
Cherokee.....	....	....	1,500.00
Mulhaem & Potter Telephone Company—			
Clinton.....	5.25	25.00	131.25

ASSESSED VALUATION OF

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Maquoketa Telephone Company—			
Clinton.....	51.41	\$ 67.50	\$ 3,470.17
Jackson.....	51.46	.....	3,472.55
Total.....	102.87	\$ 67.50	\$ 6,942.72
Manila Telephone Company—			
Crawford.....	20.00	50.00	1,000.00
Maple Grove Telephone Company—			
Iaiala.....	14.75	10.00	147.50
Guthrie.....	7.25	.....	72.50
Total.....	22.00	\$10.00	\$220.00
Mutual Short Line Telephone Company—			
Decorah.....	2.75	12.00	33.00
Ringgold.....	3.75	.....	45.00
Total.....	6.50	\$ 12.00	\$ 78.00
Manchester Telephone Company—			
Delaware.....	2.50	6.40	1,600.00
Midland Telephone Company—			
Dickinson.....	33.00	40.00	1,320.00
Marble Rock Telephone Company—			
Floyd.....	16.00	45.00	720.00
Melrose Mutual Telephone Company—			
Grundy.....	9.875	14.00	138.25
Hardin.....	.125	.....	1.75
Total.....	10.000	\$14.00	\$ 140.00
Meyers Farmers Mutual Company—			
Grundy.....	4.50	14.00	63.00
Mutual Telephone Company No. 3—			
Grundy.....	24.50	12.50	306.25
Martin, W. F., & Co.—			
Grundy.....	3.50	68.00	238.50
Mosstburg Mutual Telephone Company—			
Guthrie.....	7.00	15.00	105.00
Monteith & Menlo Telephone Company—			
Guthrie.....	14.00	12.00	168.00
Monteith & Dale Mutual Telephone Company—			
Guthrie.....	11.00	11.00	121.00
Maplewood Telephone Company—			
Guthrie.....	7.00	10.00	70.00
Maple Leaf Mutual Telephone Company—			
Hardin.....	4.00	16.00	64.00
Mineral Point & Eldon Mutual Telephone Company—			
Hardin.....	6.25	15.00	93.75
Missouri Valley Edison Light & Telephone Company—			
Harrison.....	4.00	500.00	2,000.00
Mount Pleasant Telephone Company—			
Henry.....	121.25	55.20	6,699.00
Marengo & North Western Telephone Company —			
Iowa.....	8.50	12.00	102.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mie.	Total assessment.
<i>Magoon, Geo., Telephone Company—</i>			
Iowa .....	.87	.....	\$ 5.00
<i>Millersburg & Armah No. 2—</i>			
Iowa	9.00	\$ 9.00	81.00
<i>Mason, R. L.—</i>			
Iowa .....	.25	60.00	15.00
<i>Millersburg & Genoa Bluffs Telephone Company—</i>			
Iowa	10.00	12.00	120.00
<i>Millersburg & Parnell Farmers Mutual Telephone Company—</i>			
Iowa	18.25	12.00	219.00
<i>Midland Telephone Company—</i>			
Jackson	1.25	12.50	15.68
Jones	4.75	.....	59.83
Total	6.00	\$ 12.50	\$ 75.01
<i>Monmouth-Canton Telephone Company—</i>			
Jackson	7.30	10.00	72.00
Jones	2.16	.....	21.60
Total	9.86	\$ 10.00	\$ 93.60
<i>Moulton, M. W.—</i>			
Jackson	26.00	10.00	260.00
<i>Mariposa, Rushville & Kellogg Telephone Company—</i>			
Jasper	10.00	15.00	150.00
<i>Mingo Farmers Mutual Telephone Company—</i>			
Jasper	21.25	25.00	531.25
Polk	1.75	.....	43.75
Total	28.00	\$ 25.00	\$ 575.00
<i>Northwellville Telephone Company—</i>			
Jasper	9.00	12.50	112.50
Polk	83.00	.....	412.50
Total	42.00	\$ 12.50	\$ 525.00
<i>Macy & Gore Telephone Company—</i>			
Jasper	7.00	12.50	87.50
<i>Monroe Telephone Company—</i>			
Jasper	52.00	54.06	2,842.32
Marion	8.00	.....	487.28
Total	60.00	\$ 54.06	\$ 3,279.60
<i>Midland Rural Telephone Company—</i>			
Jones	6.00	12.00	108.00
<i>Maple Grove Telephone Company—</i>			
Jones .....	.75	12.00	3.00
Linn	8.25	.....	89.00
Total	8.50	\$ 12.00	\$ 42.00
<i>Morley Northwestern Telephone Company—</i>			
Jones	6.00	17.00	102.00
<i>Martelle Telephone Company—</i>			
Jones	9.00	15.00	135.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Mutual "28" Line—</i>			
Keokuk.....	14.00	\$ 10.00	\$ 140.00
<i>Mutual Telephone Company No. 15—</i>			
Keokuk.....	3.50	15.00	52.50
<i>Mississippi Valley Telephone Company of Iowa—</i>			
Lee.....	52.00	105.84	5,508.48
Des Moines.....	54.00		5,715.36
Louis.....	28.00		2,443.20
Muscatine.....	20.00		2,117.50
Total.....	143.00	\$105.84	\$ 15,770.16
<i>Martins Creek Telephone Company—</i>			
Linn.....	9.00	14.00	126.00
<i>Mount Vernon & Linn Grove Telephone Company—</i>			
Linn.....	6.00	16.00	96.00
<i>Marion, Concord & Crabapple Telephone Company—</i>			
Linn.....	6.00	13.00	78.00
<i>Minchost Private Telephone Company—</i>			
Linn.....	8.00	11.00	88.00
<i>Marion & Big Head Company—</i>			
Linn.....	10.00	10.00	100.00
<i>Midland Telephone Company—</i>			
Linn.....	6.50	12.00	78.00
<i>Midland Telephone Company—</i>			
Page.....	12.50	12.00	150.00
<i>Monroe Telephone Company—</i>			
Linn.....	7.50	14.00	105.00
<i>Marion & Escelstor—</i>			
Linn.....	4.50	12.00	54.00
<i>Marion Suburban Telephone Company—</i>			
Linn.....	2.00	16.00	32.00
<i>Mount Vernon Telephone Company—</i>			
Linn.....	4.50	490.00	2,205.00
<i>Marion Northern Telephone Company—</i>			
Linn.....	13.00	12.50	162.50
<i>Mount Vernon & Bertram Telephone Company—</i>			
Linn.....	10.00	14.00	140.00
<i>Marion & Prairie Chapel Telephone Company—</i>			
Linn.....	20.00	10.00	200.00
<i>Mutual Telephone Company—</i>			
Linn.....	7.00	12.00	84.00
<i>Marion, Crabapple & Springville Telephone Company—</i>			
Linn.....	13.00	11.50	149.50
<i>Muscatine & Louisa County Mutual Telephone Company—</i>			
Louisa.....	23.00	12.00	276.00
Muscatine.....	13.75		125.00
Total.....	47.75	\$12.00	\$ 573.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
Midway Telephone Company—			
Lucas.....	7.00	\$ 12.00	\$ 84.00
Wayne.....	12.00	..	144.00
Total.....	19.00	\$12.00	\$ 228.00
Maple Grove Rural Telephone Company—			
Louisa.....	4.50	15.00	67.50
May Telephone Company—			
Lucas.....	14.00	10.00	140.00
Middle Creek Telephone Company—			
Mahaska.....	7.00	15.00	105.00
M. Rural Telephone Company—			
Mahaska.....	6.00	20.00	120.00
Mahaska Center Telephone Company—			
Mahaska.....	5.00	12.50	62.50
Marion County Farmers Mutual—			
Marion.....	27.00	22.00	594.00
Marshall Telephone Company—			
Marshall.....	49.00	170.00	8,380.00
Maple Valley Telephone & Telegraph Company—			
Monona.....	20.00	50.00	1,000.00
Woodbury.....	55.00	....	2,750.00
Total.....	75.00	\$50.00	\$ 3,750.00
Melrose & Prairie Center Telephone Company—			
Monroe.....	10.00	10.00	100.00
Melrose & Tyrone Telephone & Farmers Line—			
Monroe.....	10.00	10.00	100.00
Melrose & Confidence Telephone Company—			
Monroe.....	5.00	10.00	50.00
Wayne.....	5.00	....	50.00
Total.....	10.00	\$10.00	\$ 100.00
Muscatine & Wilton Rural Telephone Company—			
Muscatine.....	17.00	14.00	238.00
Muscatine Central Telephone Company—			
Muscatine.....	12.00	50.00	600.00
Mt. Tabor Mutual Telephone Company—			
Page.....	6.00	10.00	60.00
Mutual Telephone Company—			
Polk.....	19.00	998.75	18,748.25
Malcom, Sheridan & Madison Telephone Company—			
Poweshiek.....	9.00	12.00	108.00
Merchants, Delphos & Allendale Telephone Company—			
Ringgold.....	24.00	11.00	264.00
Maloy Short Line Telephone Company (Mutual)—			
Ringgold.....	6.00	16.00	96.00
Taylor.....	1.00	....	16.00
Total.....	7.00	\$16.00	\$ 112.00

ASSESSED VALUATION OF

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Mt. Ayr, Caledonia Farmers Mutual Telephone Company—</i>			
Ringgold	12.00	\$ 12.50	\$ 150.00
<i>Maloy & Clearfield Telephone Company—</i>			
Ringgold	13.00	10.00	130.00
<i>Mt. Ayr & Ellston Mutual Telephone Company—</i>			
Ringgold	14.25	11.00	156.75
<i>Mt. Ayr & Diagonal Mutual Farmers Line—</i>			
Ringgold	17.00	10.00	170.00
<i>Mt. Ayr Mutual Telephone Company—</i>			
Ringgold	20.00	71.50	1,430.00
<i>Mt. Ayr & Liberty Township Telephone Company—</i>			
Ringgold	11.00	10.00	110.00
<i>Milford Line—</i>			
Story	3.00	33.00	99.00
<i>Maxwell Telephone Company—</i>			
Story	47.00	28.50	1,339.50
<i>Morning Star Telephone Company—</i>			
Tama	3.00	13.00	104.00
<i>Mineral Branch Telephone Company—</i>			
Tama	3.00	12.50	37.50
<i>Montour Telephone Company—</i>			
Tama			520.00
<i>Mutual No. 5—</i>			
Taylor	6.00	\$ 11.00	\$ 66.00
<i>Morning Star Mutual Telephone Company—</i>			
Taylor	35.25	18.00	634.50
<i>Milton Telephone Company—</i>			
Van Buren	4.00	200.00	800.00
<i>Mutual Rural Telephone Company—</i>			
Wapello	9.87	15.00	148.05
<i>Miller & Marsh Telephone Company—</i>			
Washington	56.75	35.00	1,986.25
<i>Miller & Sewal Telephone Company—</i>			
Wayne	9.00	15.00	135.00
<i>Morille Klondyke Telephone Company—</i>			
Woodbury	9.00	14.00	126.00
<i>McNaughton Family Line—</i>			
Montgomery .....	.50	75.00	37.50
<i>Nevilleville Telephone Company—</i>			
Adair	16.00	13.88	222.08
Adams	44.20	...	615.85
Union	13.00	...	173.29
Total	75.20	\$13.88	\$ 1,032.42

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
Nodaway Valley Telephone Company—			
Adams	2.00	\$ 9.50	\$ 19.00
Montgomery	4.50	.....	42.75
Page	9.00	.....	85.50
Taylor	5.75	.....	54.68
Total	21.25	\$ 9.50	\$ 201.88
North Washington Telephone Company—			
Adams	8.00	7.50	60.00
Nodaway & Guss Mutual Telephone Company—			
Adams	9.25	9.00	88.25
Taylor	12.25	.....	110.25
Total	21.50	\$ 9.00	\$ 198.50
New Albin & Citizen Mutual Telephone Association—			
Allamakee	10.00	9.00	90.00
Northwestern Mutual Telephone Company—			
Benton	14.00	12.50	175.00
North Marcy Telephone Company—			
Boone	11.00	15.00	165.00
Nemaha Mutual Telephone Association—			
Buena Vista	2.50	17.25	48.12
Sac	29.50	.....	508.87
Total	32.00	\$17.25	\$ 556.99
Northern Telephone Company—			
Buena Vista	66.08	38.25	2,554.90
Cherokee	18.125	.....	507.28
Humboldt	17.875	.....	690.88
Pocahontas	104.75	.....	4,048.58
Sac	4.00	.....	154.00
Webster	10.00	.....	888.50
Total	215.75	\$38.65	\$ 8,888.72
Northern Rural Telephone Company—			
Buena Vista	8.00	15.00	120.00
Clay	42.00	.....	680.00
Total	50.00	\$15.00	\$ 760.00
Northwestern Mutual Telephone Company—			
Calhoun	4.75	14.50	68.88
Carroll	4.00	.....	58.00
Greene	16.75	.....	242.87
Total	25.50	\$14.50	\$ 369.75
North Coon Telephone Company—			
Calhoun	4.00	9.50	88.00
Carroll	21.84	.....	207.48
Total	25.84	\$ 9.50	\$ 245.48
New State Telephone & Telegraph Company—			
Calhoun	7.00	18.75	131.25
Plymouth	2.00	.....	87.50
Sac	78.75	.....	1,882.81
Woodbury	80.00	.....	562.50
Total	112.75	\$ 18.75	\$ 2,114.06

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment
Northern Iowa Telephone Company—			
Onickaw.....	1.25	\$ 40.86	\$ 51.07
Howard.....	196.50	.....	8,022.00
Mitchell.....	1.50	.....	61.29
Winne-hiek.....	9.75	.....	398.39
Total.....	209.00	\$ 40.86	\$ 8,589.75
North East Telephone Company of Woodburn—			
Clarke.....	4.00	17.50	70.00
Northwest Missouri Telephone Company—			
Fremont.....	13.00	34.00	442.00
Northwestern Mutual Telephone Company—			
Hardin.....	8.00	15.00	120.00
Northwestern Telephone Exchange Company—			
Lyon.....	3.00	75.00	225.00
Plymouth.....	15.50	.....	1,162.50
Sioux.....	16.88	.....	1,286.00
Woodbury.....	5.68	.....	422.25
Total.....	41.01	\$ 75.00	\$ 3,173.75
Nebraska Telephone Company—			
Harrison.....	3.50	89.19	312.16
Pottawattamie.....	169.70	.....	15,133.54
Shelby.....	.50	.....	44.60
Total.....	173.70	\$ 89.19	\$ 15,490.30
New State Telephone & Telegraph Company—			
Ida.....	46.91	18.75	879.56
North English & Green Valley Telephone Company—			
Iowa.....	8.00	10.00	80.00
North English & Armah Mutual Telephone Company—			
Iowa.....	10.00	9.37	93.70
North Andrew No. 2—			
Jackson.....	10.00	10.00	100.00
Newburg Short Line Telephone Company—			
Jasper.....	1.50	24.00	36.00
Poweshiek.....	2.00	.....	48.00
Total.....	3.50	\$ 24.00	\$ 84.00
North Kellogg Telephone Company—			
Jasper.....	12.00	12.00	144.00
Newburg & Grinnell Telephone Company—			
Jasper.....	9.00	17.00	153.00
Poweshiek.....	6.00	.....	102.00
Total.....	15.00	\$ 17.00	\$ 255.00
Northside Telephone Company—			
Johnson.....	6.75	9.00	60.75
North Liberty Mutual Telephone Company—			
Jones.....	26.25	16.00	420.00
New Market and Clarinda Telephone Company—			
Taylor.....	2.00	12.00	24.00
Page.....	13.00	.....	156.00
Total.....	15.00	\$ 12.00	\$ 180.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Newport Telephone Company—</i>			
Jones	10.50	\$ 16.66	\$ 174.98
<i>North Madison Farmers Telephone Company—</i>			
Jones	9.00	10.00	90.00
<i>Nassau & Northwestern Mutual Telephone Company—</i>			
Keokuk	7.00	19.00	188.00
<i>Nassau & Lester Telephone Company—</i>			
Keokuk	1.25	16.00	20.00
Mahaska	8.50	.....	56.00
Total	4.75	\$ 16.00	\$ 76.00
<i>Nassau & Coal Creek Telephone Company—</i>			
Keokuk	5.00	15.00	75.00
<i>Nassau Pleasant Grove Mutual Telephone Company—</i>			
Keokuk	8.00	10.00	80.00
Mahaska	5.00	.....	50.00
Total	8.00	\$ 10.00	\$ 80.00
<i>Nassau & Tilton Telephone Company—</i>			
Keokuk	1.66	19.80	32.06
Poweshiek	4.50	.....	86.86
Total	6.16	\$ 19.80	\$ 118.89
<i>Northwestern Telephone Company—</i>			
Lee	38.80	12.50	485.00
Van Buren	8.50	...	106.25
Total	47.80	\$ 12.50	\$ 591.25
<i>No One & Toddville Telephone Company—</i>			
Linn	7.00	7.50	52.50
<i>North Military Telephone Company—</i>			
Linn	2.50	13.00	32.50
<i>Northwestern Telephone Company—</i>			
Linn	7.00	10.00	70.00
<i>Norwood & Liberty Center Mutual Telephone Company—</i>			
Lucas	8.00	10.00	80.00
Warren	4.00	.....	40.00
Total	12.00	\$ 10.00	\$ 120.00
<i>Norwood Telephone Company—</i>			
Lucas	5.75	10.00	57.50
<i>Northwestern Telephone Company—</i>			
Lucas	8.75	18.00	67.50
<i>North Branch Telephone Company—</i>			
Madison	6.00	11.50	69.00
<i>New Sharon Independent Telephone Company—</i>			
Mahaska	60.00	45.50	2,730.00
Poweshiek	7.00	.....	518.50
Total	67.00	\$ 45.50	\$ 3,048.50
<i>Norwich Yorktown Telephone Company—</i>			
Page	5.50	17.50	96.25

ASSESSED VALUATION OF

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Northwestern Telephone Association—</i> <i>Pocahontas</i>	15.75	\$ 15.00	\$ 236.25
<i>Northwestern Telephone Company—</i> <i>Poweshiek</i>	8.00	13.00	104.00
<i>Northwest Telephone Company—</i> <i>Story</i>	6.00	16.25	97.50
<i>Nevada Mutual Telephone Company—</i> <i>Story</i>	50.50	54.50	2,752.25
<i>North Fifteen Mile Grove Telephone Company—</i> <i>Tama</i>	10.50	10.00	105.00
<i>North Prairie Telephone Company—</i> <i>Van Buren</i>	11.50	12.00	138.00
<i>Norwegian Mutual Telephone Line—</i> <i>Winnebago</i>	7.00	13.00	91.00
<i>Nordness Telephone Company—</i> <i>Winnebago</i>	65.00	9.00	585.00
<i>Northwood Telephone Company—</i> <i>Worth</i>	27.50	49.00	1,347.50
<i>Ogden Telephone Company—</i> <i>Boone</i>	60.00	51.00	3,060.00
<i>O. K. Mutual Telephone Company—</i> <i>Dallas</i>	2.50	12.00	30.00
<i>Guthrie</i>	5.50		66.00
<i>Total</i>	8.00	\$ 12.00	\$ 96.00
<i>Oakwood & Owasa—</i> <i>Hardin</i>	5.00	20.00	\$ 100.00
<i>Owasa & Ellis—</i> <i>Hardin</i>	4.75	18.00	85.50
<i>Onawa & Monona Telephone Company—</i> <i>Harrison</i>	5.50	31.00	170.50
<i>Monona</i>	71.75		2,224.25
<i>Woodbury</i>	4.00		124.00
<i>Total</i>	81.25	\$ 31.00	\$ 2,518.75
<i>Olds Telephone Company—</i> <i>Henry</i>	48.25	22.25	1,073.55
<i>Washington</i>	8.00		178.00
<i>Total</i>	56.25	\$ 22.25	\$ 1,251.55
<i>Oak Ridge Mutual Telephone Company—</i> <i>Iowa</i>	7.25	14.00	101.50
<i>Keokuk</i> .....	.75		10.50
<i>Total</i>	8.00	\$ 14.00	\$ 112.00
<i>Oak Ridge Telephone Company No. 2—</i> <i>Iowa</i>	3.75	17.50	65.62
<i>Onslow Mutual Telephone Company—</i> <i>Jones</i>	25.00	15.00	375.00
<i>Olds Morley Telephone Company—</i> <i>Jones</i>	7.00	20.00	140.00

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
<i>Otter Creek Telephone Company—</i>			
Linn	7.00	\$ 13.00	\$ 91.00
<i>Odesa Mutual Telephone Company—</i>			
Louisa	8.00	13.75	110.00
<i>Otter Creek Telephone Company—</i>			
Lucas ..	13.00	12.00	156.00
<i>Ola Mutual Telephone Company—</i>			
Lucas	14.00	10.00	140.00
<i>Oakley Telephone Company—</i>			
Lucas ..	9.00	12.00	108.00
<i>Oskaloosa Home Telephone Company—</i>			
Mahaska	48.25	178.00	8,588.50
<i>Oskaloosa Rural No. 23—</i>			
Mahaska	5.00	19.00	95.00
<i>Oak Grove Telephone Company—</i>			
Page	13.00	14.00	182.00
<i>Oak Grove Blue Point Rural Telephone Company—</i>			
Poweshiek	30.00	15.00	450.00
<i>Ottumwa Telephone Company—</i>			
Wapello	75.00	184.50	13,837.50
<i>Otter Creek & Liberty Center Mutual Telephone Company—</i>			
Warren	27.50	12.50	343.75
<i>Oregon & Highland Telephone Company—</i>			
Washington	12.00	12.50	150.00
<i>Postal Telegraph Cable Company—</i>			
Adair	25.56	75.00	1,917.00
Black Hawk	37.08		2,779.50
Bremer	32.55		2,441.25
Buchanan	14.81		1,073.25
Butler	27.81		2,085.75
Cass	23.65		2,143.75
Cedar	6.94		520.50
Chickasaw	25.07		1,925.25
Clinton	16.42		1,231.50
Decatur	25.02		1,921.50
Dubuque	31.26		2,344.50
Fayette	25.08		1,907.25
Franklin	9.02		721.50
Grundy	7.95		596.25
Harrison	30.51		2,292.00
Howard	13.15		986.25
Iowa	25.25		1,893.75
Jasper	55.53		4,206.00
Johnson	35.95		2,721.25
Linn	9.75		731.25
Louisa	20.95		1,571.25
Madison	45.55		3,438.75
Marshall	31.00		2,370.00
Mitchell	15.31		1,148.25
Monona	20.48		1,536.00
Muscatine	44.12		3,309.00
Polk	29.00		2,175.00
Pottawattamie	69.15		5,186.25
Poweshiek	25.03		1,877.25
Ringgold	23.91		1,793.25
Scott	37.71		2,753.25
Tama	12.64		948.00
Taylor	5.78		438.50

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Postal Telegraph Cable Company—</i>			
Union	22.56	.....	\$ 1,602.00
Warren	18.79	.....	1,409.25
Woodbury	24.69	.....	1,851.75
Worth	14.89	.....	1,071.25
Total	967.55	\$ 75.00	\$ 71,816.25
<i>Postal Telegraph & Cable Company—</i>			
Lyon	8.00	20.00	60.00
Plymouth	15.00	.....	300.00
Sioux	14.84	.....	296.80
Woodbury	5.68	.....	112.00
Total	37.97	\$ 20.00	\$ 759.80
<i>Pleasant Ridge Telephone Company—</i>			
Astoria	8.00	12.50	100.00
Taylor	2.00	.....	25.00
Total	10.00	\$ 12.50	\$ 125.00
<i>Paint Creek Farmers Telephone Company—</i>			
Allamakee	39.50	11.50	454.25
<i>Plano & Promise City Mutual Bridge Line—</i>			
Appanoose	5.50	12.00	66.00
Wayne	2.25	.....	27.00
Total	7.75	\$ 12.00	\$ 93.00
<i>Prairie Valley Telephone Company—</i>			
Benton	2.75	17.00	46.75
Linn	2.75	.....	46.75
Total	5.50	\$ 17.00	\$ 93.50
<i>Peoples Telephone Company—</i>			
Boone	29.00	20.00	580.00
Dallas	8.00	.....	60.00
Polk	16.25	.....	325.00
Story	1.80	.....	26.00
Total	49.55	\$ 20.00	\$ 991.00
<i>Pleasant Valley Telephone Company—</i>			
Buchanan	6.75	10.00	67.50
Delaware	8.00	.....	80.00
Total	9.75	\$ 10.00	\$ 97.50
<i>Portland Heights Telephone Company—</i>			
Cerro Gordo	8.50	18.00	63.00
<i>Protivin Telephone Company—</i>			
Chickasaw	29.00	20.00	580.00
Fayette	1.75	.....	35.00
Howard	1.25	.....	25.00
Winnebago	52.50	.....	1,050.00
Total	84.50	\$ 20.00	\$ 1,690.00
<i>Pleasanton Telephone Company—</i>			
Decatur	25.00	9.00	225.00
Wayne	8.00	.....	27.00
Total	28.00	\$ 9.00	\$ 252.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Patton Telephone Company—</i>			
Delaware.....	6.25	\$ 18.00	\$ 81.25
Linn.....	1.75	.....	22.75
Total.....	8.00	\$ 18.00	\$ 104.00
<i>Palermo Mutual Telephone Company—</i>			
Grundy.....	12.50	14.50	181.25
<i>Panora & Monteth Farmers Mutual Telephone Line—</i>			
Guthrie.....	7.00	14.00	98.00
<i>Panora & Guthrie Center Farmers Mutual Telephone Company—</i>			
Guthrie.....	15.00	11.00	165.00
<i>Providence Township Mutual Telephone Association—</i>			
Hardin.....	82.00	20.00	1,640.00
<i>Pleasant Center Mutual Telephone Company —</i>			
Hardin.....	8.00	14.00	112.00
<i>Plumer, W. H.—</i>			
Harrison.....	.50	20.00	10.00
<i>Plymouth Rock Telephone Association—</i>			
Howard.....	8.50	11.00	88.50
Winneshiek.....	11.50	.....	126.50
Total.....	15.00	\$ 11.00	\$ 165.00
<i>Post, C. H., Line—</i>			
Iowa.....	.50	30.00	15.00
<i>Pumpkin Ridge Line Mutual Company—</i>			
Iowa.....	.75	11.00	8.25
Keokuk.....	7.25	.....	79.75
Washington.....	.25	.....	2.75
Total.....	8.25	\$ 11.00	\$ 90.75
<i>Patterson, Jas.—</i>			
Iowa.....	1.50	15.00	22.50
<i>Pumpkin Vine Mutual Telephone Company—</i>			
Iowa.....	6.75	11.00	74.25
<i>Perlee & Fairfield Telephone Company—</i>			
Jefferson.....	4.00	11.50	46.00
<i>Pleasant Valley Telephone Company—</i>			
Johnson.....	29.00	21.00	609.00
<i>Prairie Farmers Mutual Telephone Company—</i>			
Keokuk.....	6.50	15.00	97.50
<i>Pen Clay Telephone Company—</i>			
Keokuk.....	8.00	11.50	84.50
Washington.....	2.00	.....	23.00
Total.....	5.00	\$11.50	\$57.50
<i>Peoples Telephone Company—</i>			
Keokuk.....	8.50	18.00	45.50
<i>Peoples Telephone Company H. Line—</i>			
Keokuk.....	6.625	18.00	86.12
<i>Pleasant View & Keawick Telephone Company—</i>			
Keokuk.....	10.00	9.00	90.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Pleasant Grove Telephone Company—</i> Keokuk.....	12.50	\$ 10.00	\$ 125.00
<i>Peoples Telephone Company—</i> Keokuk.....	32.00	31.25	1,000.00
<i>Plain Park Mutual Telephone Line—</i> Linn.....	7.25	14.50	105.12
<i>Pleasant Valley & Springville Telephone Company—</i> Linn.....	11.00	13.75	151.25
<i>Palo & Round Prairie Telephone Line—</i> Linn.....	5.50	11.00	60.50
<i>Paris Telephone Company—</i> Linn.....	10.00	13.00	130.00
<i>Pierce, Rouse & McCormick Private Line—</i> Lucas.....	.75	17.00	12.75
<i>Pleasant Grove Telephone Company—</i> Lucas.....	1.00	11.50	11.50
Wayne.....	4.00		46.00
Total.....	5.00	\$ 11.50	\$ 57.50
<i>Pilot Grove & Elliott Mutual Telephone Company—</i> Montgomery.....	14.00	13.50	229.00
<i>Pleasant Ridge Telephone Company—</i> Page.....	28.80	15.00	352.50
<i>Pleasant Valley Telephone Company—</i> Page.....	14.00	14.50	203.00
<i>Page Center Telephone Company—</i> Page.....	11.25	14.00	157.50
<i>Pleasant Ridge & Shambaugh Telephone Company—</i> Page.....	11.00	16.50	181.50
<i>Page Center and College Springs Telephone Company—</i> Page.....	14.25	14.00	199.50
<i>Palo Alto Telephone Company of Emmetsburg—</i> Palo Alto.....	19.00	16.00	304.00
<i>Pocahontas Telephone Company—</i> Pocahontas.....	2.00	635.00	1,270.00
<i>Poe Center & Calendonla Telephone Company—</i> Ringgold.....	13.25	11.50	152.37
<i>Palatine Center Line—</i> Story.....	5.00	14.00	70.00
<i>Pleasant Run Rural Telephone Company—</i> Tama.....	5.50	25.00	137.50
<i>Pleasant Hill Telephone Company—</i> Tama.....	9.25	8.50	78.62
<i>Pleasant Ridge Telephone Company—</i> Tama.....	2.25	20.00	45.00
<i>Potter Telephone Company—</i> Tama.....	4.00	13.00	52.00
<i>Platte Farmers Mutual Telephone Company—</i> Union.....	7.00	15.00	105.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Pleasant Home Farmers Mutual Telephone Company—</i> Wapello	9.00	\$ 12.00	\$ 108.00
<i>Prairie Chapel Telephone Company—</i> Wapello	8.00	18.50	108.00
<i>Promise City & Confidence Telephone Company—</i> Wayne	10 75	5.00	58.75
<i>Quirks Mutual Telephone Company—</i> Sas	6.00	15.50	96.00
<i>Richardson Telephone Company—</i> Buchanan	2.00	5.00	10.00
Delaware	2.00	.....	10.00
Linn	4.00	.....	20.00
Total	8.00	\$ 5.00	\$ 40.00
<i>Rural Telephone Company—</i> Oass	61.00	24.80	1,482.80
<i>Ringgold & Decatur Farmers Mutual Telephone Com- pany—</i> Decatur	8.50	7.50	68.75
Ringgold	2.50	.....	19.75
Total	11.00	\$ 7.50	\$ 82.50
<i>Ryan, T. J., Telephone Line—</i> Floyd	18.00	8.00	104.00
<i>Rural Home Telephone Company—</i> Franklin	6.00	15.40	92.40
Harding	20.00	.....	308.00
Total	26.00	\$ 15.40	\$ 400.40
<i>Richland Center Telephone Company—</i> Guthrie	11.00	14.00	154.00
<i>Roland Mutual Telephone Company—</i> Hamilton	4.25	15.50	65.88
Hardin .....	.50	.....	7.75
Story	48.25	.....	670.87
Total	48.00	\$ 15.50	\$ 744.00
<i>Rowen Telephone Company—</i> Hardin	4.00	11.25	45.00
<i>Radcliffe Mutual Telephone Company—</i> Hardin .....	.....	.....	675.00
<i>Round Prairie Telephone Company—</i> Henry	2.25	14.00	81.50
Jefferson	8.75	.....	122.80
Total	11.00	\$ 14.00	\$ 154.00
<i>Rolfe Telephone Company—</i> Humboldt	1.50	45.00	67.50
Palo Alto	4.50	.....	202.50
Pocahontas	62.50	.....	2,812.50
Total	68.50	\$ 45.00	\$ 3,082.50

NAME OF COMPANIES AND COUNTIES.	Mileage.	Amount per mile.	Total assessment.
Rural Union Telephone Company—			
Humboldt	88.50	\$ 45.00	\$ 3,975.00
Ko-suth	6.50	.....	290.00
Wright	15.50	.....	712.00
Total.....	109.50	\$ 45.00	\$ 4,977.00
Riverside Telephone Company—			
Iowa	7.00	18.00	112.00
Richland Telephone Company—			
Jasper	5.00	15.00	75.00
Poweshiek	5.00	.....	75.00
Total.....	10.00	\$ 15.00	\$ 150.00
Richland Telephone Company—			
Jefferson	14.00	28.00	448.00
Keokuk	11.00	.....	308.00
Washington	6.00	.....	168.00
Total.....	31.00	\$ 28.00	\$ 924.00
Rohut & Ootter Telephone Company—			
Johnson	17.00	9.50	161.50
Rural Telephone Company A.—			
Keokuk	10.00	11.25	112.50
"R" Line Telephone Company—			
Keokuk	6.00	15.00	90.00
Rural Telephone Company—			
Keokuk	8.00	15.00	45.00
Ranger, Jas. A., Private Telephone Company—			
Keokuk	6.50	5.00	32.50
Robins Telephone Company—			
Linn	4.00	17.50	70.00
Russell & Adams Telephone Company—			
Lucas	4.50	14.00	63.00
Russell & Greenville Telephone Company—			
Lucas	9.50	10.00	95.00
Russell & Bethlehem Telephone Company—			
Lucas	5.50	12.00	66.00
Wayne	4.00	.....	48.00
Total.....	9.50	\$ 12.00	\$ 114.00
Russell & New York Telephone Company—			
Lucas	15.00	10.00	150.00
Rock Rapids Telephone Company—			
Lyon	2.00	700.00	1,400.00
Rural Telephone Company No. 25—			
Mahaska .....	.....	.....	70.00
Riverside Telephone Company—			
Mahaska	2.07	12.50	33.57
Rural No. 17 Telephone Company—			
Mahaska	6.00	13.00	78.00
Rural No. 10 Telephone Company—			
Mahaska	8.00	13.00	104.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Red Oak Mutual Telephone Company—</i>			
Montgomery	163.50	\$ 12.00	\$ 1,920.00
Page	1.50	....	165.00
Postawattamie .....	.50	.....	6.00
Total.....	165.50	\$ 12.00	\$ 1,986.00
<i>Ruthven Telephone Exchange—</i>			
Palo Alto.....	2.00	269.50	525.00
<i>Rice Township Telephone Company—</i>			
Ringgold.....	12.00	12.50	150.00
<i>Ringgold Mutual Telephone Company—</i>			
Ringgold.....	8.00	12.00	96.00
<i>Rose Valley Telephone Company—</i>			
Sac	85.00	12.50	487.50
<i>Riverside Telephone Company—</i>			
Sac	7.50	14.00	105.00
<i>Rock Valley Telephone System—</i>			
Sioux	8.00	116.67	850.00
<i>Richland Telephone Company—</i>			
Story.....	5.00	13.50	67.50
<i>Rush Telephone Company—</i>			
Taylor	22.00	9.00	198.00
<i>Reeres Bros. Telephone Company—</i>			
Warren.....	26.00	9.00	234.00
<i>Riverside Telephone Company—</i>			
Winneshiek.....	10.00	10.00	100.00
<i>Stringtown Telephone Company—</i>			
Adams	8.50	16.50	140.25
Taylor .....	.75	.....	12.38
Total.....	9.25	\$ 16.50	\$ 152.63
<i>State Line Mutual Telephone Company—</i>			
Allamakee.....	10.00	10.00	100.00
<i>Standard Telephone Company—</i>			
Allamakee....	149.10	45.96	6,852.64
Chickasaw	18.00	.....	327.28
Howard	20.00	.....	919.20
Winneshiek.....	168.00	.....	7,629.36
Clayton.....	78.00	.....	3,850.08
Fayette.....	28.00	.....	1,286.88
Total.....	459.10	\$ 45.96	\$ 20,865.44
<i>Seymour Telephone Company—</i>			
Appanoose.....	109.00	28.94	3,154.46
Wayne.....	68.75	.....	1,844.98
Total....	172.75	\$ 28.94	\$ 4,999.39
<i>Soap Creek & Union Township Farmers Mutual Telephone Company—</i>			
Appanoose.....	6.00	15.00	90.00
<i>Scotch Grove Telephone Company—</i>			
Benton	1.25	20.00	25.00
Linn	4.00	.....	80.00
Total	5.25	\$ 20.00	\$ 105.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile	Total assessment.
Sumner Telephone Company—			
Bremer	18.00	\$ 42.20	\$ 548.00
Chickasaw	44.00	.....	1,855.00
Fayette	79.25	.....	3,344.25
Total	136.25	\$ 42.20	\$ 5,747.25
Silver Creek Telephone Company—			
Buchanan .....	.08	11.00	.08
Delaware	8.00	.....	88.00
Linn	53.75	.....	891.25
Total	61.81	\$ 11.00	\$ 674.91
Shell Rock Valley Telephone Company—			
Butler	9.50	71.50	679.25
Floyd	29.25	.....	2,081.37
Total	38.75	\$ 71.50	\$ 2,760.62
Scranton Mutual Telephone Company—			
Carroll	4.00	12.00	48.00
Greene	38.00	.....	456.00
Total	42.00	\$ 12.00	\$ 504.00
Sugar Creek Telephone Company—			
Cedar	9.25	15.00	138.75
Star Telephone Company—			
Cerro Gordo	18.00	15.00	270.00
Southern Iowa Telephone Company—			
Clarke	36.50	30.12	1,099.38
Decorah	2.00	.....	60.24
Lucas	3.50	.....	105.42
Marion	20.00	.....	612.40
Polk	4.00	.....	120.48
Ringgold	46.00	.....	1,385.32
Union	27.00	.....	813.24
Warren	27.00	.....	813.24
Total	166.00	\$ 30.12	\$ 4,999.92
Spencer Telephone Company—			
Clay	50.00	37.50	1,875.00
Sabula Telephone Company—			
Clinton	13.00	8.75	113.75
Jackson	40.00	.....	350.00
Total	53.00	\$ 8.75	\$ 463.75
Schleswig Telephone Company—			
Crawford	8.00	105.62	845.00
Spring Valley & Lincoln Township Telephone Company—			
Dallas	10.00	15.00	150.00
South Western Telephone Company—			
Davis	16.25	13.00	121.25
Steuben Farmers Mutual Telephone Company—			
Davis	6.00	12.00	72.00
Soap Creek Telephone Company—			
Davis	8.00	16.00	48.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Shiloh Mutual Telephone Company—</i>			
Grundy	19.50	\$ 16.00	\$ 312.00
<i>Safeside Telephone Company—</i>			
Guthrie	12.00	13.75	165.00
<i>Stafford Telephone Company—</i>			
Hamilton	58.00	15.78	886.84
Wright	4.00	.....	63.12
Total	57.00	\$15.78	\$ 899.46
<i>Stanhope, Lake Center & Rosendale Telephone Com-</i>			
<i>pany—</i>			
Hamilton	22.00	15.75	346.50
<i>Stanhope & North Eastern Telephone Company—</i>			
Hamilton	10.00	15.00	150.00
<i>Steamboat Rock & Cleves Telephone Company—</i>			
Hardin	11.25	15.00	168.75
<i>Stanford Mutual Telephone Company—</i>			
Hardin	2.50	15.00	37.50
Marshall	6.00	.....	90.00
Total	8.50	\$ 15.00	\$ 127.50
<i>Shelby Independent Telephone Company—</i>			
Harrison	8.63	35.77	306.70
Pottawattamie	7.25	.....	259.75
Shelby	35.13	.....	1,292.37
Total	51.01	\$35.77	\$ 1,860.40
<i>Salem Telephone & Telegraph Company—</i>			
Henry	37.00	25.00	925.00
Lee	8.00	.....	200.00
Total	45.00	\$25.00	\$ 1,125.00
<i>Schaller Telephone Company—</i>			
Ida	2.00	37.50	75.00
Sac	8.00	.....	240.00
Total	10.00	\$37.50	\$ 315.00
<i>Sac City Mutual Telephone Company—</i>			
Ida	4.25	14.25	60.56
<i>Shady Side Independent Telephone Company—</i>			
Iowa	7.68	10.00	76.80
<i>Sunny Side Telephone Company—</i>			
Iowa	4.50	12.00	54.00
<i>State Road Independent of Victor—</i>			
Iowa	8.50	21.50	182.75
<i>Southern Division of Armah & Millersburg Telephone</i>			
<i>Company—</i>			
Iowa	3.50	11.00	38.50
<i>Sugar Creek Telephone Company—</i>			
Jasper	11.00	13.75	151.25
Poweshiek	1.00	.....	13.75
Total	12.00	\$13.75	\$ 165.00

ASSESSED VALUATION OF

NAME OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
Southeastern Iowa Telephone Company—			
Jefferson.....	3.00	\$ 75.00	\$ 225.00
Keokuk.....	5.00	75.00	375.00
Total.....	8.00	\$75.00	\$ 600.00
South Prairie Mutual Telephone Company—			
Johnson.....	1.50	14.00	21.00
Muscatine.....	20.13		281.92
Total.....	21.63	\$14.00	\$ 302.92
Scott Township—			
Johnson.....	6.50	23.00	149.50
South Graham Mutual Telephone Company—			
Johnson.....	3.50	17.05	150.05
Sharon Farmers Mutual Telephone Company—			
Johnson.....	55.75	15.00	836.25
South Clear Lake Mutual Telephone Company—			
Johnson.....	6.00	20.00	120.00
Slide Rock Telephone Company—			
Jones.....	6.00	12.50	75.00
South Hayestville No. 3100 Telephone Company—			
Keokuk.....	7.00	12.50	87.50
South English Telephone Company—			
Keokuk.....	11.00	10.00	110.00
Sweets Mutual Telephone Company—			
Keokuk.....	10.00	11.00	110.00
Steady Run Farmers Mutual Telephone Company—			
Keokuk.....	15.75	10.00	157.50
Smith, W. H.—			
Keokuk.....	1.00	7.50	7.50
South English Iowa Mutual Telephone Line No. 14—			
Keokuk.....	2.00	32.50	65.00
Scotland Mutual Telephone Company—			
Keokuk.....	3.00	15.50	124.00
Star (School House) Telephone Company—			
Keokuk.....	4.50	15.00	67.50
"S" Line Telephone Company—			
Keokuk.....	3.75	11.50	100.05
South Fairfax Telephone Company—			
Linn.....	4.00	13.75	55.00
Slife Line Telephone Company—			
Linn.....	5.00	13.50	67.50
Sugar Grove Telephone Company—			
Linn.....	9.00	11.00	99.00
Springville Telephone Company—			
Linn.....	.50	820.00	410.00
Stony Point Telephone Line—			
Linn.....	4.25	14.00	59.50
Springville Southwestern Telephone Company—			
Linn.....	9.50	11.84	112.48

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Spring Grove Jackson Telephone Line—</i> Linn.....	9.00	\$ 12.00	\$ 108.00
<i>Sylvia Telephone Company—</i> Linn.....	7.00	28.00	196.00
<i>Staley's Grove Telephone Company—</i> Linn.....	7.00	12.00	84.00
<i>Stanley Telephone Company—</i> Louisia..... Washington.....	1.25 5.75	18.00	16 25. 74.75
Total.....	7.00	\$18.00	\$ 91.00
<i>South Cotter Telephone Association—</i> Louisia.....	9.00	12.00	108.00
<i>Short Line Telephone Company—</i> Lucas.....	4.00	10.00	40.00
<i>South Side Telephone Company—</i> Mahaaka.....	1 75	25.00	43.75
<i>Six Mile Telephone Company—</i> Mahaaka.....	5 00	15.00	75.00
<i>Spring Creek Telephone Company—</i> Mahaaka.....	2.50	30.00	75.00
<i>South Spring Creek Telephone Company—</i> Mahaaka.....	5.00	20 00	100.00
<i>Spring Creek Farmers Mutual Telephone Company—</i> Marshall..... Tama.....	4.50 9 00	16.00	72.00 144.00
Total.....	18.50	\$16.00	\$ 216.00
<i>St. Ansgar Telephone Exchange Company—</i> Mitchell.....	63.50	31.50	2,000.25
<i>Stanton & Washington Mutual Telephone Company—</i> Montgomery.....	6.00	16.50	99.00
<i>Stanton-Villisca Mutual Telephone Company—</i> Montgomery.....	17.00	12.00	204.00
<i>Stanton-Northern Telephone Company—</i> Montgomery.....	10.00	15.50	155.00
<i>Stanton-Spring Valley Mutual Telephone Company—</i> Montgomery.....	10.00	15.00	150.00
<i>Stanton & Red Oak Mutual Telephone Company—</i> Montgomery.....	10.00	15.00	150.00
<i>Stanton & Bethesda Telephone Company—</i> Montgomery..... Page.....	4.00 9.00	17.00	68.00 153.00
Total.....	18.00	\$17.00	\$ 221.00
<i>Seven Mile Telephone Company—</i> Montgomery.....	20.00	12.50	250.00
<i>Stanton & Northeastern Telephone Company—</i> Montgomery.....	12.00	14.00	168.00

NAME OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Stanton-Wallin Telephone Company—</i>			
Montgomery.....	9.25	\$ 16.75	\$ 154.94
<i>Stanton & Southwestern Mutual Telephone Company—</i>			
Montgomery.....	4.50	22.00	101.29
<i>Spicer & Stenett Telephone Company—</i>			
Montgomery.....	12.00	15.00	180.00
<i>Stanton Eastern Telephone Company—</i>			
Montgomery.....	7.00	18.00	126.00
<i>Sugar Creek Telephone Company No. 1—</i>			
Muscatine.....	1.25	15.00	18.75
<i>Sandborn Telephone Company—</i>			
O'Brien.....	1.40	615.00	861.00
<i>Stanton & Bethesda Telephone Company—</i>			
Page.....	9.00	14.50	130.50
<i>Shambaugh & College Springs No. 2 Telephone Company—</i>			
Page.....	8.25	17.00	140.25
<i>Sheldahl Mutual Telephone Company—</i>			
Folk.....	1.50	106.50	159.75
<i>Southwest Malcom Telephone Company—</i>			
Poweshiek.....	17.00	15.30	260.10
<i>Sonora Telephone Company—</i>			
Poweshiek.....	9.00	85.00	815.00
Tama.....	2.00		70.00
Total.....	11.00	\$ 85.00	\$ 885.00
<i>Sheridan Telephone Company—</i>			
Poweshiek.....	9.00	14.00	126.00
Tama.....	9.00		126.00
Total.....	18.00	\$ 14.00	\$ 252.00
<i>Sheridan-Malcom Telephone Company—</i>			
Poweshiek.....	12.50	13.50	168.75
<i>Sheridan & Grinnell Telephone Company—</i>			
Poweshiek.....	22.75	15.00	341.25
<i>Shannon City Telephone Company—</i>			
Ringgold.....	.25	50.00	12.50
Union.....	1.75		87.50
Total.....	2.00	\$ 50.00	\$ 100.00
<i>Shannon City & Southwestern Mutual Telephone Company—</i>			
Ringgold.....	15.50	12.00	186.00
Union.....	2.00		24.00
Total.....	14.50	\$ 12.00	\$ 174.00
<i>Sac County Mutual Telephone Company—</i>			
Sac.....	28.25	14.25	381.31
<i>Story City Telephone Company—</i>			
Story.....	3.00	280.00	840.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Sugar Creek Telephone Company—</i>			
Tama.....	12.00	\$ 6.25	\$ 75.00
<i>Salem Telephone Company —</i>			
Tama.....	14.00	18.75	192.50
<i>Sharpsburg & Gravity North Line—</i>			
Taylor.....	11.00	15.00	165.00
<i>Shearer, J. S.—</i>			
Taylor.....	5.75	\$ 9.00	\$ 51.75
<i>State Line Telephone Company—</i>			
Van Buren.....	18.00	12.00	156.00
<i>Star Mutual Telephone Company—</i>			
Washington.....	5.75	18.00	74.75
<i>Sunset Telephone Company—</i>			
Washington.....	9.00	12.50	112.50
<i>Smoky Ridge Telephone Company—</i>			
Wayne.....	12.00	6.25	75.00
<i>Sewal & Kniffen Telephone Company—</i>			
Wayne.....	5.00	12.50	62.50
<i>Sewal, Powersville Telephone Company—</i>			
Wayne.....	5.50	10.00	55.00
<i>Shane Hill Telephone Company—</i>			
Wayne.....	6.75	17.00	114.75
<i>Sewal & St. John Telephone Company—</i>			
Wayne.....	8.75	14.00	122.50
<i>Sewal & Corydon Telephone Company—</i>			
Wayne.....	10.25	8.00	82.00
<i>Sewal & Mediotneville Telephone Company—</i>			
Wayne.....	8.50	15.00	127.50
<i>Short Line Telephone Company—</i>			
Hardin.....	20.00	20.00	400.00
Story.....	15.75	.....	815.00
Total.....	85.75	\$20.00	\$ 715.00
<i>Tip Top Telephone Company—</i>			
Boone.....	8.00	19.50	156.00
<i>Troy Mills Mutual Telephone Exchange Association—</i>			
Buchanan.....	25.75	14.00	360.50
Linn.....	44.75	.....	626.50
Total.....	70.50	\$ 14.00	\$ 987.00
<i>Turkey Valley Telephone Company—</i>			
Cass.....	14.50	12.50	181.25
<i>Tri-City Telephone Company—</i>			
Clinton.....	46.00	107.20	4,981.02
<i>Thurman Telephone Company—</i>			
Fremont.....	37.00	17.50	647.50
Mills.....	21.50	.....	876.25
Total.....	53.50	\$ 17.50	\$ 1,023.75

NAMES OF COMPANIES AND COUNTIES,	Mileage.	Assessment per mile.	Total assessment.
<i>Tipton Farmers Mutual Telephone Company—</i> Hardin.....	8.00	\$ 12.50	\$ 100.00
<i>Township Line Mutual Telephone Company—</i> Iowa.....	6.00	16.00	96.00
<i>Thorndurg Tilton Telephone Company—</i> Iowa.....	.75	14.00	10.50
Keokuk.....	11.25		157.50
Total.....	12.00	\$ 14.00	\$ 168.00
<i>Tiffin North West Telephone Company—</i> Johnson.....	7.25	12.00	87.00
<i>Thorndurg & North Eastern Mutual Telephone Company—</i> Keokuk.....	10.75	10.50	112.88
<i>Tilton Mutual Telephone Company—</i> Keokuk.....	.75	12.00	9.00
Howeshiek.....	5.50		66.00
Total.....	6.25	\$ 12.00	\$ 75.00
<i>Troy Mills & Walker Telephone Company—</i> Linn.....	5.00	18.00	90.00
<i>Toddsville, Green's Grove & Center Point Telephone Company—</i> Linn.....	12.00	10.50	126.00
<i>Three Wing Telephone Company—</i> Lucas.....	9.00	8.50	76.50
<i>Truro-St. Marys Telephone Company—</i> Madison.....	2.50	12.50	31.25
Warren.....	1.50		18.75
Total.....	4.00	\$ 12.50	\$ 50.00
<i>Tyrone & Cedar Valley Telephone Company—</i> Monroe.....	10.00	7.50	75.00
<i>Tingley & Ellston Telephone Company—</i> Ringgold.....	8.00	15.00	120.00
<i>Tingley & Melrose Telephone Company—</i> Ringgold.....	5.00	10.00	50.00
Union.....	7.75		77.50
Total.....	12.75	\$ 10.00	\$ 127.50
<i>Tingley & Mt. Ayr Mutual Telephone Company—</i> Ringgold.....	11.00	14.50	159.50
<i>Tingley & Sheldon Telephone Company—</i> Ringgold.....	6.00	11.50	69.00
<i>Tingley Telephone Company—</i> Ringgold.....	2.00	87.50	175.00
<i>Tingley & Arispe Telephone Company—</i> Ringgold.....	6.15	14.50	89.18
Union.....	4.35		63.07
Total.....	10.50	\$ 14.50	\$ 152.25
<i>Township Line Telephone Company—</i> Sac.....	5.50	14.00	77.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Union Township Telephone Company—</i>			
Adams	20.00	\$ 12.50	\$ 250.00
<i>Union Short Line Telephone Company—</i>			
Cass	12.00	12.50	150.00
<i>Union Valley & Centerdale Telephone Company—</i>			
Cedar	11.75	12.00	141.75
<i>Union Telephone Company—</i>			
Cerro Gordo	5.00	8.00	40.00
<i>Union Telephone Company—</i>			
Dubuque	40.52	25.81	1,045.82
Jones	5.10	....	122.05
Total	45.52	\$ 25.81	\$ 1,174.87
<i>Union Mutual Telephone Company—</i>			
Hardin	8.25	77.00	635.25
Marshall	1.50	....	115.50
Total	9.75	\$ 77.00	\$ 750.75
<i>Union Telephone Company—</i>			
Jefferson	15.00	81.00	405.00
Van Buren	118.00	....	3,658.00
Total	133.00	\$ 81.00	\$ 4,123.00
<i>Union Dale Telephone Company—</i>			
Johnson	14.00	12.90	180.60
Washington	118.00	....	1,487.70
Total	132.00	\$ 12.90	\$ 1,668.30
<i>Union Mutual Telephone Company—</i>			
Keokuk	10.00	12.00	120.00
<i>Union Hall Telephone Company—</i>			
Keokuk	7.25	12.50	90.63
<i>"U" Line Telephone Company—</i>			
Keokuk	12.00	12.00	156.00
<i>Union Telephone Company—</i>			
Linn	9.50	12.50	118.75
<i>Union Telephone Company—</i>			
Mahaska	11.00	45.45	499.95
<i>Union Grove Mutual Telephone Association—</i>			
Marshall	1.00	10.00	10.00
Tama	7.50	....	75.00
Total	8.50	\$ 10.00	\$ 85.00
<i>Union Telephone Company, Mutual—</i>			
Montgomery	6.50	10.00	65.00
Page	8.50	....	85.00
Total	15.00	\$ 10.00	\$ 150.00
<i>Ulme Telephone Company—</i>			
Sac	1.00	12.50	50.00
<i>Union Electric Telephone & Telegraph Company—</i>			
Scott	80.00	325.00	9,750.00
<i>Union Telephone Company—</i>			
Woodbury	11.00	12.00	132.00

ASSESSED VALUATION OF

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Vinton & Benton County Telephone Company—</i>			
Benton.....	267.25	\$ 36.40	\$ 9,727.90
Black Hawk.....	.50		18.20
Linn.....	7.00		254.80
Total.....	274.75	\$ 36.40	\$ 10,000.90
<i>Victoria Mutual Telephone Company—</i>			
Boone.....	1.75	18.00	31.50
<i>Van Wert Rural Telephone Company—</i>			
Clarke.....	9.00	14.00	126.00
Decatur.....	49.75		696.50
Total.....	58.75	\$ 14.00	\$ 822.50
<i>Vall Telephone Company—</i>			
Crawford.....	8.00	22.50	180.00
<i>Vernon Springs Farmers Telephone Company—</i>			
Howard.....	4.25	11.00	45.75
<i>Victor & Summit Independent Telephone Company—</i>			
Iowa.....	13.00	17.50	227.50
Poweshiek.....	.50		8.75
Total.....	13.50	\$ 17.50	\$ 236.25
<i>Victor & Ladora Independent Telephone Company—</i>			
Iowa.....	9.50	15.00	142.50
<i>Victor South Eastern Telephone Company—</i>			
Iowa.....	8.00	15.00	120.00
<i>Victor North Lincoln Independent Telephone Association—</i>			
Iowa.....	10.00	14.25	142.50
<i>Victor Rural Telephone Company—</i>			
Jasper.....	15.50	12.00	186.00
<i>Viola & Anamosa Telephone Company—</i>			
Jones.....	3.00	13.00	39.00
<i>Viola & Stone City Telephone Company—</i>			
Jones.....	.50	11.25	5.63
Linn.....	8.00		82.80
Total.....	4.00	\$ 11.25	\$ 45.01
<i>Viola & Buffalo Telephone Company—</i>			
Jones.....	8.00	12.00	96.00
<i>Viola & Springville Telephone Company—</i>			
Linn.....	10.50	15.50	162.75
<i>Victor Telephone Company—</i>			
Lucas.....	7.00	15.00	105.00
<i>Villisca & Pleasant Ridge Mutual Telephone Company—</i>			
Montgomery.....	14.75	8.50	125.35
<i>Villisca & Pleasant Valley Mutual Telephone Company—</i>			
Montgomery.....	9.75	13.50	131.63
Page.....	.50		6.75
Total.....	10.25	\$ 13.50	\$ 138.38

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Vetter, D. Telephone Line—</i> Montgomery	10.00	\$ 5.00	\$ 50.00
<i>Viola Township Farmers Telephone Company—</i> Sec.	8.00	12.10	100.00
<i>Valley Telephone Company—</i> Wayne	28.00	6.00	168.00
<i>Western Union Telegraph Company—</i>			
Adair	46.862	75.00	3514.65
Adams	80.405		2240.87
Allamakee	64.550		4841.85
Appanoose	138.380		10874.00
Audubon	28.210		2115.75
Benton	91.400		6853.00
Black Hawk	78.110		5489.25
Boone	68.080		4737.85
Bremer	29.320		2199.00
Buchanan	50.810		3779.25
Buena Vista	95.880		7191.00
Butler	76.710		5759.25
Calhoun	98.230		6691.50
Carroll	85.180		6384.75
Cass	63.002		4731.60
Cedar	91.280		6846.00
Cerro Gordo	121.670		9125.25
Cherokee	55.870		4190.25
Chickasaw	89.380		2508.50
Clarke	47.771		3589.58
Clay	109.680		8221.50
Clayton	182.280		9021.00
Clinton	165.440		12408.00
Crawford	158.280		11719.50
Dallas	69.280		5194.50
Davis	65.880		4999.75
Decatur	101.498		7606.98
Delaware	75.450		5655.75
Des Moines	53.87		4771.75
Dickinson	50.04		3753.00
Dubuque	91.082		6827.40
Emmet	78.83		5937.25
Fayette	97.84		7345.00
Floyd	64.74		4956.50
Franklin	56.81		4300.75
Fremont	65.78		4988.50
Greene	47.18		3588.50
Grundy	57.77		4332.75
Guthrie	53.87		3906.25
Hamilton	76.28		5717.25
Hancock	107.70		8077.50
Hardin	121.77		9132.75
Harrison	112.29		8421.00
Henry	75.514		5668.55
Howard	94.58		7023.50
Humboldt	99.58		7789.50
Ida	40.58		3023.50
Iowa	57.58		4344.75
Jackson	43.63		3501.00
Jasper	84.97		6372.75
Jefferson	83.548		6286.72
Johnson	72.20		5419.50

ASSESSED VALUATION OF

NAME OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
Western Union Telegraph Company—Continued.			
Jones	96.00	\$ 75.00	\$ 7200.00
Kookruk	144.60		10844.25
Kosuth	145.60		10822.75
Lee	150.67		11275.25
Linn	151.80		11265.00
Louisa	67.98		5042.25
Lucas	52.125		3909.37
Lyon	110.85		8276.25
Madison	89.07		2480.25
Mahaska	150.10		11257.80
Marion	105.854		7901.55
Marshall	116.99		8766.75
Mills	92.541		6940.67
Mitchell	88.40		2580.00
Monona	118.66		8924.50
Monroe	101.685		7628.37
Montgomery	49.606		3720.45
Muscatine	92.55		6925.75
O'Brien	95.53		7229.00
Oceola	57.13		4284.75
Pape	101.618		7613.85
Palo Alto	75.06		5628.46
Plymouth	79.57		5920.25
Pocahontas	91.04		6825.50
Polk	119.585		9002.12
Pottawattamie	158.626		11892.95
Poweshiek	94.16		7212.00
Ringgold	54.912		4118.40
Sac	107.53		8064.75
Scott	100.59		7574.25
Shelby	80.68		4551.00
Sioux	137.48		10311.00
Story	94.25		7036.75
Tama	122.23		9168.50
Taylor	55.008		4125.60
Union	44.059		3302.92
Van Buren	80.05		6003.75
Wapello	101.536		7615.20
Warren	88.094		6592.15
Washington	108.66		7774.50
Wayne	79.408		5465.22
Webster	168.74		12430.50
Winnebago	59.55		4391.25
Winneshiek	82.85		6213.75
Woodbury	147.59		11069.25
Worth	45.98		3443.50
Wright	117.88		8841.00
Total	8545.697		\$ 640,927.24
West Farmers Telephone Company—			
Boone	8.00	18.00	39.00
Story	1.50		19.50
Total	4.50	\$ 18.00	\$ 58.50
Western Electric Telephone Company—			
Buena Vista	39.50	24.70	975.65
Cerro Gordo	6.00		145.20
Olay	29.00		716.30
Dickinson	45.50		1,197.65
Emmet	41.00		1,012.70
Hancock	53.25		2,056.25
Humboldt	6.50		160.65
Kosuth	157.25		3,390.08
Lyon	90.25		2,229.18
O'Brien	49.75		1,224.68
Oceola	56.00		890.20
Palo Alto	45.75		1,151.73

NAME OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
Western Electric Telephone Company—Continued.			
Pocahontas.....	5.00	.....	\$ 123.50
Sioux.....	7.00	.....	172.00
Winnebago.....	55.80	.....	1,570.85
Wright.....	22.50	.....	708.95
Total.....	709.75	\$ 24.70	\$ 17,530.88
Wiley Branch Telephone Company—			
Carroll.....	5.00	10.00	50.00
West Liberty Telephone Company—			
Cedar.....	5.00	82.12	410.60
Muscataine.....	24.25	.....	1,909.29
Total.....	29.25	\$ 82.12	\$ 2,819.89
West Branch Telephone Company—			
Cedar.....	40.00	25.00	1,000.00
Way-Martin Telephone Company—			
Oerro Gordo.....	22.00	10.00	220.00
Franklin.....	5.00	.....	50.00
Total.....	27.00	\$ 10.00	\$ 270.00
Wren Hill Telephone Company—			
Clarke.....	4.00	10.00	40.00
Lucas.....	7.00	10.00	70.00
Total.....	11.00	\$ 10.00	\$ 110.00
Wagner Telephone Company—			
Clayton.....	12.50	12.00	150.00
Woodbine Telephone Company—			
Crawford.....	4.50	42.85	192.83
Harrison.....	151.80	.....	6,495.06
Monona.....	1.00	.....	42.85
Shelby.....	8.00	.....	128.56
Total.....	160.10	\$ 42.85	\$ 6,860.29
Whitton Mutual Telephone Company—			
Grundy.....	1.25	28.80	85.88
Hardin.....	1.75	.....	49.52
Total.....	3.00	\$ 28.80	\$ 84.90
Woolstock Telephone Company—			
Hamilton.....	11.50	82.00	898.00
Wright.....	88.50	.....	1,232.00
Total.....	50.00	\$ 82.00	\$ 1,600.00
West Union Telephone Company—			
Hardin.....	7.00	15.00	105.00
Wayland Telephone Company—			
Henry.....	81.00	14.75	487.25
Washington.....	8.50	.....	125.88
Total.....	89.50	\$ 14.75	\$ 592.68
Winfield Telephone Company—			
Henry.....	41.00	48.25	1,978.25
Louis.....	14.00	.....	675.50
Total.....	55.00	\$ 48.25	\$ 2,653.75

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Wilsonville Telephone Company—</i>			
Henry.....	.25	\$ 10.50	\$ 2.63
Van Buren.....	17.75		186.31
Total.....	18 00	\$10.50	\$ 189 00
<i>Webster-Armah Telephone Company—</i>			
Iowa.....	2.50	8.75	21 87
Keokuk.....	8.50		80.63
Total.....	6.00	\$ 8.75	\$ 52.50
<i>Williamsburg Telephone Company—</i>			
Iowa.....	125.00	22.00	2,750.00
<i>White Pigeon Telephone Company—</i>			
Iowa.....	.25	16.50	4.13
Keokuk.....	5.75		94.88
Total.....	6.00	\$16.50	\$ 99 01
<i>Wilhaem & Potter Telephone Company—</i>			
Jackson.....	18.25	25.00	456.25
<i>White Oak Telephone Company No. 2—</i>			
Jones.....	8.25	15.00	48.75
Linn.....	1.75		26.25
Total.....	5.00	\$15.00	\$ 75 00
<i>Wyoming Telephone Company—</i>			
Jones.....	58.25	25.00	1,456.25
<i>White Oak Telephone Company—</i>			
Jones.....	7.00	10.00	70 00
Linn.....	4.00		40.00
Total.....	11.00	\$10.00	\$ 110.00
<i>“W” Line Telephone Company—</i>			
Keokuk.....	8.00	16.66	40.96
<i>White, J. T., & Sons, Mutual Telephone Company—</i>			
Keokuk.....			15.00
<i>What Cheer & Janctown Telephone Company—</i>			
Keokuk.....	2.88	16.00	38.08
<i>Willow Grove Mutual Telephone Company—</i>			
Keokuk.....	9.00	11.50	103.50
<i>Webster & Armah Telephone Company—</i>			
Keokuk.....	4.00	12.00	48.00
<i>Washington Mutual Telephone Company—</i>			
Keokuk.....	6.50	15 00	97.50
<i>What Cheer Mutual Telephone Company—</i>			
Keokuk.....	8 00	183.83	550.00
<i>West La Fayette Mutual Telephone Company—</i>			
Keokuk.....	7.00	21.50	150.50
<i>Webster & South English Mutual Telephone Company—</i>			
Keokuk.....	7.50	10.00	75.00
<i>What Cheer, Thornburg & Nassau Telephone Company—</i>			
Keokuk.....	14.00	15.00	210.00

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Webster Mutual Telephone Company—</i> <i>Keokuk.....</i>	8.00	\$ 16.00	\$ 48.00
<i>Walden Mutual Telephone Company—</i> <i>Keokuk.....</i>	18.75	12.00	165.00
<i>West Bend Telephone Company—</i> <i>Kossuth.....</i>	22.00	28.00	506.00
<i>Palo Alto.....</i>	48.00	.....	989.00
<i>Total</i>	\$ 65.00	\$28.00	\$ 1,493.10
<i>Wever Independent Telephone Company—</i> <i>Lee.....</i>	22.00	19.50	467.00
<i>West Point Exchange—</i> <i>Lee</i>	1.50	285.00	852.50
<i>West Franklin Telephone Company—</i> <i>Linn.....</i>	4.50	15.00	67.50
<i>White Oak Mutual Telephone Company—</i> <i>Linn.....</i>	17.00	12.00	204.00
<i>Whittier-Western Telephone Company—</i> <i>Linn.....</i>	8.25	20.00	65.00
<i>Williams, Oscar, Telephone Line—</i> <i>Linn.....</i>	.50	25.00	12.50
<i>Wire Corner Telephone Company—</i> <i>Linn.....</i>	5.00	16.00	80.00
<i>Waubesa Telephone Company—</i> <i>Linn.....</i>	18.50	14.50	195.75
<i>Whittier & County Home Telephone Company—</i> <i>Linn.....</i>	4.50	11.00	49.50
<i>Walker Short Line Telephone Company—</i> <i>Linn.....</i>	2.00	12.50	25.00
<i>Whittier & Northwestern Telephone Company—</i> <i>Linn.....</i>	7.75	12.90	100.00
<i>West Otter Creek & Independent Mutual Telephone</i> <i>Company—</i> <i>Linn.....</i>	6.00	12.50	75.00
<i>Wapsie Valley Telephone Company—</i> <i>Linn.....</i>	5.50	11.85	62.43
<i>Whittier & Springville Telephone Company—</i> <i>Linn.....</i>	8.75	80.75	115.31
<i>Whittier & Southern Telephone Company—</i> <i>Linn.....</i>	2.00	10.00	20.00
<i>Wanamaker Telephone Line -</i> <i>Ringgold.....</i>	9.00	8.00	72.00
<i>Wapello-Northwestern Telephone Company—</i> <i>Louisa.....</i>	7.50	18.88	100.00
<i>Warren Center Telephone Company—</i> <i>Lucas.....</i>	12.00	9.00	108.00
<i>West Wapello Rural Telephone Company—</i> <i>Louisa.....</i>	4.00	12.00	51.00

ASSESSED VALUATION OF

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
Washington Center Telephone Company— Lucas			\$ 70.00
Whitebreast Telephone Company— Lucas	2.50	\$ 27 00	67.50
White Willow Line— Mahaska	2.00	10.00	20.00
Poweshiek .....	.50		5.00
Total	2.50	\$ 10 00	\$ 25.00
West Des Moines Telephone Company— Mahaska	12.00	10.00	120.00
Willow Line Telephone Company— Marshall	4.00	20.00	80.00
Tama	4 00		80.00
Total	8.00	\$ 20.00	160.00
White's Creek Telephone Company— Monroe	7.00	9.50	66.50
West Nodaway Telephone Company— Montgomery	8.50	10.00	85.00
Wilton Telephone Company— Muscatine			1. 112 50
West Malcom-Sheridan Telephone Company— Poweshiek	22.00	13.75	302.50
Wall Lake Farmers Telephone Company— Soo	2.00	100.00	200.00
Walnut Hill Telephone Company— Tama	8.75	15.00	131.25
West Toledo Telephone Company— Tama	1.75	40 00	70.00
Wood Line Telephone Company— Tama	4.00	12 50	50.00
Whippoorwill Telephone Line— Tama	9.00	10.00	90.00
Wapello Telephone Company— Wapello	5.50	12.00	66.00
Wellman Telephone Exchange— Washington			115.00
Wellman Mutual Exchange— Washington	1.00	350.00	350.00
Washington Telephone Company— Washington	106.50	51.00	5,431.50
West Chester Telephone Company— Washington	40.00	16.25	650.00
Wayne County Telephone Company— Wayne	15.00	125 00	1,875.00
Whitley Short Line Telephone Company— Wayne	1.75	17 00	29 75

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
White Telephone Company— Wayne	6.75	\$ 11.00	\$ 74.25
West Union Telephone Company— Wayne	11.25	8.00	90 00
W-L-D Telephone Company— Wayne	42.50	12.00	510 00
Wild Cat & Cambria Telephone Company— Wayne.....	17.25	9.00	155.25
Wayne County Telephone Company— Wayne ...	22.50	13.88	300.00
Willow Grove Short Line Telephone Company— Wayne	15.00	8.50	127 50
Winnebago Telephone Company— Winnebago	1.50	700 00	1,050.00
"X" Telephone Company Keokuk	6.50	11.50	74.50
Yale & Jamaica Telephone Company— Dallas..... Guthrie.....	8.00 6.00	15.00	45.00 90.00
Total.....	9.00	\$ 15.00	135.00
Yale & Bagley Mutual Telephone Company— Guthrie.....	14 00	14.50	203.00
Yale Mutual Telephone Company— Guthrie	8.50	15.00	127.50
Yale & Western Mutual Telephone Company— Guthrie.....	7.25	12.50	90.63
Yale City Telephone Company— Guthrie.....	1.50	51.50	77.25
Yankee Point Mutual Telephone Company— Iowa.....	9.00	14.50	130.50
Yorktown, East Center & Clarinda Telephone Com- pany— Page.....	11.50	12.00	138.00
Yorktown & Bethesda Telephone Company— Page	12.50	14.00	175.00
Yorktown, Bethesda & Summit Telephone Company— Page	12.625	10.50	132.56
Yorktown & Norwich Telephone Company— Page	6.875	16.00	110.00
Yorktown Farmers Telephone Company— Page	8.87	13.50	119.75
Yorktown, Clarinda & State Road Telephone Com- pany— Page.....	6.00	12 50	75 00
Young America Telephone Company— Washington.....	9.00	14.00	126.00

ASSESSED VALUATION OF

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Zinn Electric Light & Power Company—</i>			
Jones	10.00	\$ 14.25	\$ 142.50
<i>Zero Telephone Company—</i>			
Lucas	5.50	9.50	52.25
Monroe	8.50	.....	82.25
Total.....	9.00	\$ 9.50	\$ 85.50
<i>Zearing Telephone Company—</i>			
Story	10.00	41.00	410.00
Totals	23,454.668	.....	\$1,985,738.50

AUDITORS' ASSESSMENTS.

The following assessments of property not reported to the Executive Council, have been reported by County Auditors:

NAME OF COMPANIES AND COUNTIES,	Mileage.	Assessment per mile.	Total assessment.
<i>Arion Telephone Company—</i> Crawford	75.00	\$ 20.00	\$ 1,500.00
<i>Asen Telephone Company—</i> Van Buren	5.00	10 00	50.00
<i>Crawford County Telephone Company—</i> Crawford	60.50	24.08	1,458.00
<i>Colfax Telephone Company—</i> Jasper	80.40	54.06	1,689.80
<i>Crawfordsville Telephone Company—</i> Washington	1.00	90.00	90 00
<i>Conway Telephone Company—</i> Taylor	60.00	12.00	720.00
<i>Eldon Independent Telephone Company—</i> Jefferson	2.00	24.06	48.32
<i>Green Valley and Wellman Telephone Company—</i> Iowa .....	.75	10.00	7.50
Washington	1.00	7.50	7.50
Total	1.75	.....	\$ 15.00
<i>Green Valley Telephone Line No. 1—</i> Keokuk	8.25	7.50	61.88
<i>High Street Telephone Company—</i> Van Buren	8.75	10.00	87.50
<i>Hickory Grove Farmers' Mutual Telephone Line—</i> Pottawattamie	9 00	11.111	100.00
<i>Hawkeye Telephone Company (Iowa Central)—</i> Humboldt	7.00	87.60	613 00
<i>Keokuk & Northwestern Telephone Company—</i> Keokuk	1.75	5.71	10.00
<i>Johnson County Mutual Telephone Company—</i> Johnson	85.25	18.73	1,170 40
<i>Johnson County Telephone Company—</i> Washington	4.75	94.88	448.12

ASSESSED VALUATION OF

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Mutual Telephone Company—</i> Luca.	4.50	\$ 7.77	\$ 34.96
<i>Medway Telephone Company—</i> Luca.	6.00	14.53	87.18
<i>May Telephone Company—</i> Mahaska	10.00	10.00	100.00
<i>Morning Sun Telephone Company—</i> Louisa	28.75	25.18	897.00
<i>North Liberty Mutual Telephone Company—</i> Johnson	26.25	14.22	373.12
<i>New Virginia Telephone Company—</i>	13.25	6.00	80.00
<i>Onawa & Monona Telephone Exchange—</i> Monona .....	.....	.....	1,800.00
<i>Oakville Telephone Company—</i> Louisa	36.00	5.08	204.00
<i>Old Clifton Telephone Company—</i> Louisa	5.00	12.50	62.50
<i>Pleasant Plain Telephone Exchange Company—</i> Jefferson	12.00	13.85	166.20
<i>Richard's Rural Telephone Company—</i> Jefferson	9.00	18.88	129.00
<i>Russell Telephone Company—</i> Lucas	9.00	43.75	393.75
<i>Southwestern Rural Telephone Company—</i> Louisa	6.00	12.50	75.00
<i>Union Telephone Company—</i> Jeff. rson	6.00	31.00	186.00
<i>Victor Hartwick Mutual Telephone Company—</i> Iowa .....	.25	48.00	12.00
<i>West Side Telephone Company—</i> Iowa	6.50	8.38	54.45
<i>Wayne, Lucas & Decatur Telephone Company—</i> Lucas	13.00	6.00	78.00
<i>White Cloud Telephone Company—</i> Washington	8.25	17.50	144.87
<i>Wellman Mutual Telephone Exchange—</i> Iowa	11.75	16.96	199.25
<i>West Union Telephone Company—</i> Lucas	9.00	9.17	82.53
<i>West Wapello Telephone Company—</i> Louisa	4.50	15.00	67.50
<i>Wisconsin, Minnesota & Pacific Railway Company (Tel- egraph)—</i> Mitchell	21.37	20.00	427.40
<i>Willow Grove Mutual Telephone Company—</i> Iowa	1.00	21.45	21.45

NAMES OF COMPANIES AND COUNTIES.	Mileage.	Assessment per mile.	Total assessment.
<i>Western Electric Telephone Company—</i>			
Palo Alto.....	*29 00	.....	\$ 716.80
Humboldt	8.00	24.70	74.10
<i>Way Martin Telephone Company—</i>			
Franklin.....	7.62	*7.62	76.20
Total auditor's assessments	682.89	.....	\$ 13,785.29
Grand total	24,086.05	.....	\$1,949,371 79

*Added.

LINN COUNTY TELEPHONE COMPANIES.

County Auditor, R. C. Jackson, reports the names of forty-seven telephone lines that are doing business in Linn County, which have failed to report for 1908 to the Executive Council. He informs the Council, that he has placed no assessment upon said lines and that, "By direction of the Board of Supervisors the assessment of all telephone line of the above class (rural or farmers' lines) has been omitted from the tax list for 1903." This order is understood to include lines assessed by the Executive Council.

REPORT
OF THE
FIFTH ANNUAL ASSESSMENT
OF
Telegraph and Telephone Property
IN THE
STATE OF IOWA

AS FIXED BY THE
Executive Council of the State of Iowa

July 26, 1904

COMPILED BY A. H. DAVISON,
SECRETARY OF EXECUTIVE COUNCIL.
A. U. SWAN, Assistant Secretary.

DES MOINES:
BERNARD MURPHY, STATE PRINTER,
1904.

STATEMENT

OF THE ASSESSMENT OF TELEGRAPH AND TELEPHONE PROPERTY.

AS FIXED BY THE EXECUTIVE COUNCIL, JULY 26, 1904.

TABLE No. 1.—TELEGRAPH COMPANIES.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
American Telegraph & Telephone Company—			
Clinton	1.00	\$ 42.00	\$ 42.00
Des Moines	4.00		168.00
Dubuque	9.00		378.00
Lee	2.00		84.00
Linn	9.00		378.00
Muscatine	2.00		84.00
Polk	8.00		336.00
Scott	9.50		399.00
Wapello	2.50		105.00
Woodbury	8.50		357.00
Total	55.50	\$ 42.00	\$ 2,331.00
Chicago, Milwaukee & St. Paul Ry. Co. Tel. Co.—			
Boone	15.84	42.00	644.28
Calhoun	39.58		1,664.56
Dallas	53.58		2,250.96
Greene	27.86		1,149.12
Guthrie	16.98		711.48
Pocahontas	1.98		81.06
Polk	23.10		928.20
Total	149.44	\$ 42.00	\$ 6,276.48
Postal Telegraph-Cable Company—			
Adair	25.56	70.00	1,789.20
Black Hawk	37.80		2,646.00
Bremser	32.56		2,279.20
Buchanan	14.81		1,036.70
Butler	27.81		1,946.70
Cass	23.66		1,656.20
Cedar	6.94		486.20
Chickasaw	25.50		1,785.00
Clinton	16.43		1,149.40
Delaware	25.02		1,750.40
Des Moines	27.00		1,890.00
Dubuque	31.26		2,188.20
Eyette	23.68		1,657.60
Franklin	9.32		652.40
Grundy	7.97		557.80
Harrison	30.56		2,139.20
Howard	13.03		919.10
Iowa	25.25		1,767.50
Jasper	54.88		3,841.60
Johnson	38.96		2,726.80
Lee (on poles of Iowa Telephone Co.)	90.00	20.00	1,800.00
Linn	9.75	70.00	682.50
Louisia	22.95		1,606.50

ASSESSED VALUATION OF

TABLE No. 1—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Postal Telegraph-Cable Company—Continued—			
Lyon (on poles of N. T. E. Co.)	8.00	\$ 20.00	\$ 60.00
Madison	45.85	70.00	3,209.50
Mahaska (on poles of Iowa Telephone Co.)	45.00	20.00	900.00
Marshall	81.81	70.00	2,226.70
Mitchell	15.20		1,064.00
Monona	26.48		1,858.80
Muscotine	44.12		3,088.40
Plymouth (on poles of N. T. E. Co.)	15.00	20.00	300.00
Pulk.	29.08	70.00	2,035.60
Pottawattamie	69.15		4,840.50
Poweshiek	25.08		1,752.00
Ringgold	23.98		1,675.10
Scott	83.71		2,589.70
Sioux (on poles of N. T. E. Company)	14.84	20.00	296.80
Tama	12.66	70.00	886.20
Taylor	5.79		405.30
Union	22.57		1,579.80
Warren	18.79		1,315.80
Wapello (on poles of Iowa Telephone Company)	28.00	20.00	560.00
Worth	14.48	70.00	1,013.60
Woodbury	24.69		1,728.30
Woodbury (on poles of N. T. E. Company)	5.68	20.00	314.80
Total	1,188.81		\$ 73,585.40
Western Union Telegraph Company—			
Adair	17.04	75.00	3,514.50
Adams	29.86		2,389.50
Allamakee	64.65		4,841.15
Appanoose	187.98		10,343.50
Audubon	23.22		2,116.50
Benton	91.86		6,852.00
Black Hawk	73.12		5,484.00
Boone	70.64		5,298.00
Bremer	29.81		2,188.25
Buchanan	50.84		3,775.50
Buena Vista	95.94		7,196.50
Butler	77.08		5,781.00
Calhoun	92.84		6,948.00
Carroll	85.11		6,388.25
Cass	63.09		4,731.75
Cedar	91.28		6,846.00
Cerro Gordo	124.63		9,347.25
Cherokee	55.87		4,190.25
Chickasaw	83.84		2,500.40
Clarke	46.43		3,461.80
Clay	109.71		8,228.25
Clayton	132.23		9,921.00
Clinton	165.84		12,400.80
Crawford	156.26		11,719.50
Dallas	69.24		5,198.00
Davis	65.44		4,908.00
Decatur	100.09		7,509.75
Delaware	75.44		5,658.00
Des Moines	89.55		2,998.25
Dickinson	50.08		3,754.00
Dubuque	91.03		6,826.75
Emmet	73.93		5,544.75
Fayette	97.59		7,396.50
Floyd	64.47		4,835.25
Franklin	55.99		4,274.25
Freemont	70.40		5,280.00
Greene	47.25		3,543.75
Grundy	57.66		4,324.50
Guthrie	53.28		3,994.00
Hamilton	76.23		5,717.25
Hancock	108.69		8,161.75
Hardin	121.61		9,120.75

TELEGRAPH AND TELEPHONE PROPERTY.

5

TABLE No. 1—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Western Union Telegraph Company—Continued.			
Harrison	112.28		\$ 8,421.00
Henry	75.61		5,670.75
Howard	24.88		1,828.80
Humboldt	89.88		6,741.00
Ida	40.88		3,028.50
Iowa	57.98		4,844.75
Jackson	86.68		6,501.00
Jasper	102.12		7,659.00
Jefferson	87.80		6,585.00
Johnson	72.81		5,460.75
Jones	95.97		7,197.75
Keokuk	158.97		11,547.75
Kossuth	144.75		10,856.25
Lee	159.51		11,968.25
Linn	151.64		11,373.00
Louisa	74.54		5,590.50
Lucas	52.15		3,911.25
Lyon	110.48		8,284.50
Madison	83.01		2,475.75
Mahaska	162.16		12,162.00
Marion	106.42		7,981.50
Marshall	116.98		8,772.00
Mills	92.58		6,989.75
Mitchell	88.08		2,856.00
Monona	118.70		8,527.50
Monroe	98.08		7,354.50
Montgomery	48.73		3,654.75
Muscataine	108.58		8,217.00
O'Brien	96.52		7,239.00
Osceola	57.18		4,288.50
Page	101.51		7,618.25
Palo Alto	74.86		5,614.50
Plymouth	79.84		5,968.00
Pocahontas	91.10		6,882.50
Polk	120.54		9,040.50
Pottawattamie	155.96		11,696.25
Poweshiek	96.19		7,214.25
Ringgold	55.90		4,192.50
Sac	107.58		8,064.75
Scott	101.74		7,680.50
Shelby	90.68		4,551.00
Sioux	187.58		10,818.50
Story	94.25		7,068.75
Tama	122.41		9,180.75
Taylor	55.00		4,125.00
Union	48.66		3,274.50
Warren	82.70		6,202.50
Wapello	115.89		8,684.25
Washington	129.80		9,785.00
Van Buren	80.20		5,015.00
Wayne	79.40		5,955.00
Webster	165.70		12,427.50
Winnebago	59.55		4,591.25
Winneshiek	82.94		6,213.00
Worth	45.57		3,417.75
Wright	117.85		8,593.75
Woodbury	149.81		11,235.75
Total	8,612.96	\$ 75.00	\$ 648,207.75
Wisconsin, Minn. & Pacific Ry. Co. Tel. Co.—			
Howard	1.51	20.00	30.20
Mitchell	21.01		420.20
Total	22.52	\$ 20.00	\$ 450.40
Telegraph mileage	10,028.78		
Telegraph total assessment			\$ 730,801.08

TABLE No. 2—COMMERCIAL TELEPHONE COMPANIES.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment
Appanoose County Telephone Company—			
Appanoose.....	96.00	\$ 48.06	\$ 4,671.36
American Telephone & Telegraph Company of Iowa—			
Adair.....	18.87	50.00	978.50
Benton.....	27.48		1,374.00
Bremner.....	11.88		594.00
Butler.....	28.62		1,431.00
Black Hawk.....	53.19		2,659.50
Cass.....	28.61		1,430.50
Cedar.....	41.45		2,072.50
Cerro Gordo.....	19.85		992.50
Dallas.....	1.87		78.50
Des Moines.....	26.51		1,325.50
Floyd.....	28.78		1,439.00
Fremont.....	28.87		1,443.50
Grundy.....	10.11		506.00
Guthrie.....	11.15		557.50
Iowa.....	28.48		1,421.50
Jasper.....	57.72		2,886.00
Johnson.....	29.10		1,455.00
Jones.....	1.44		72.00
Lee.....	36.98		1,849.50
Louisia.....	20.09		1,004.50
Linn.....	32.81		1,640.50
Marshall.....	37.86		1,893.00
Madison.....	22.29		1,114.50
Mills.....	22.87		1,143.50
Muscatine.....	62.16		3,108.00
Polk.....	48.51		2,425.50
Pottawattamie.....	54.84		2,742.00
Poweshiek.....	29.42		1,471.00
Scott.....	38.57		1,928.50
Tama.....	14.12		706.00
Warren.....	.51		25.51
Worth.....	19.25		962.50
Total.....	966.96	\$ 50.00	\$ 48,296.01
Albia Telephone Company—			
Monroe.....	74.00	48.51	3,588.74
Alta Telephone Company—			
Buena Vista.....	16.50	65.15	1,074.97
Alton Mutual Telephone Company—			
Union.....	68.25	29.90	1,860.87
Allerton Telephone Company—			
Wayne.....	19.75	50.86	1,004.86
Arion Telephone Company—			
Crawford.....	62.00	21.61	1,339.82
Akron Telephone Exchange—			
Plymouth.....	2.50	300.00	750.00
Arlington Telephone Company—			
Woodbury.....	50.00	18.84	942.00
Arlington Telephone Company—			
Grundy.....	18.00	21.28	383.04
Butler.....	17.00		360.00
Total.....	80.00	\$ 21.28	\$ 643.04

TELEGRAPH AND TELEPHONE PROPERTY.

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TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Ackley Telephone Company—			
Hardin.....	14.50	\$ 20.65	\$ 299.42
Grundy.....	15.00	.....	309.75
Butler.....	12.00	.....	247.80
Franklin.....	21.00	.....	433.65
Total.....	62.50	\$ 20.65	\$ 1,290.62
Audubon County Telephone Company—			
Audubon.....	60.00	24.02	1,441.20
Carroll.....	60.00	.....	1,441.20
Crawford.....	80.00	.....	720.00
Shelby.....	80.00	.....	720.00
Total.....	180.00	\$ 24.02	\$ 4,322.60
Alden Mutual Telephone Company—			
Hardin.....	10.50	88.09	924.94
Boone & Marshalltown Telephone Line—			
Boone.....	8.12	17.99	146.07
Story.....	25.00	.....	449.75
Marshall.....	18.50	.....	332.83
Total.....	51.62	\$ 17.99	\$ 928.64
Belle Plaine Telephone Company—			
Benton.....	7.00	5.00	85.00
Bellevue Telephone Company			
Jackson.....	9.66	64.90	626.96
Boone County Telephone Company—			
Boone.....	78.87	100.52	7,875.15
Dallas.....	9.50	.....	954.94
Polk.....	86.50	.....	8,668.98
Story.....	89.00	.....	8,819.76
Total.....	157.87	\$ 100.52	\$ 15,818.83
Bussey Telephone Company—			
Marion.....	1.00	218.00	218.00
Brandon Farmers' Telephone Company—			
Luchanan.....	.50	136.00	68.00
Briscoe & Cumberland Telephone Company—			
Adams.....	.50	42.94	21.47
Cass.....	8.00	.....	843.52
Total.....	8.50	\$ 42.94	\$ 864.99
Beaman Telephone Exchange—			
Grundy.....	31.00	24.51	759.81
Baxter Telephone Company—			
Marshall.....	1.00	26.41	26.41
Jasper.....	50.10	.....	1,323.14
Total.....	51.10	\$ 26.41	\$ 1,349.55
Burt Telephone Company—			
Kossuth.....	50.25	21.63	1,086.90
Brighton Telephone Exchange—			
Jefferson.....	19.56	22.90	445.96
Henry.....	.12	.....	2.73
Washington.....	57.06	.....	1,300.96
Total.....	76.74	\$ 22.80	\$ 1,749.65

ASSESSED VALUATION OF

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Bevard Telephone Exchange—	14.00	\$ 22.11	\$ 309.54
Greene.....	34.25		757.50
Gustavia.....	48.25	\$ 22.11	\$ 1,066.88
Total.....			
Battle Creek Telephone Company—	8.00	21.47	64.00
Crawford.....	18.50		398.14
Woodbury.....	58.00		1,232.80
Ida.....	72.50	\$ 21.47	\$ 1,558.50
Total.....			
Bremer & Black Hawk Mutual Telephone Company—	5.50	16.47	90.56
Black Hawk.....	11.50		189.40
Bremer.....	17.00	\$ 6.47	\$ 279.98
Total.....			
Belmond Mutual Telephone Company—	97.25	23.43	2,278.50
Wright.....	5.00		14.50
Hancock.....	108.25	\$ 23.43	\$ 2,492.14
Total.....			
Buchanan County Telephone System—		21.00	3,000.00
Buchanan.....	139.00		2,907.00
Fayette.....	11.00	\$ 21.00	\$ 2,342.10
Total.....	150.00		
Batavia Telephone Company—		19.80	712.80
Jefferson.....	36.00		1,059.60
Wapello.....	55.00	\$ 19.80	\$ 1,094.40
Total.....	91.00	\$ 19.80	\$ 1,766.80
Coin-College Springs Telephone Company—		13.50	175.50
Page.....	13.00		175.50
Collins Telephone Company—		42.68	1,702.50
Marshall.....	5.00		213.40
Jasper.....	8.75		371.45
Story.....	27.25	\$ 42.68	\$ 1,162.50
Total.....	41.00	\$ 42.68	\$ 1,747.35
Cherokee County Telephone Company—		37.83	1,351.80
Ida.....	8.00		302.64
Cherokee.....	99.25	\$ 37.83	\$ 3,754.80
Plymouth.....	16.75		629.32
Woodbury.....	15.00		567.00
Total.....	134.00	\$ 37.83	\$ 5,063.76
Creston Mutual Telephone Company—		106.69	2,183.80
Adair.....	20.00		4,490.90
Union.....	42.90	\$ 106.69	\$ 6,614.78
Total.....	62.00	\$ 106.69	\$ 6,614.78
Crawford County Telephone Company—		23.02	5,881.61
Crawford.....	255.50		5,881.61
Cedar Rapids & Marion Telephone Company—		139.84	4,579.76
Cedar.....	32.75		804.08
Benton.....	5.75		9,998.56
Linn.....	71.50		
Total.....	110.00	\$ 139.84	\$ 15,882.40

TELEGRAPH AND TELEPHONE PROPERTY.

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TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Commercial Telephone Company—			
Tama.....	88.88	\$ 58.28	\$ 2,286.78
Marshall.....	8.00		174.84
Total.....	41.88	\$ 58.28	\$ 2,411.62
Chariton & Newbern Telephone Company—			
Marion.....	11.00	18.94	158.84
Warren.....	15.00		208.10
Lucas.....	15.00		208.10
Total.....	41.00	\$ 18.94	\$ 571.54
Chariton Telephone Company			
Lucas.....	21.00	108.66	2,281.86
Crooked Creek Railway & Coal Co. Telephone Co.—			
Hamilton.....	5.70		
Webster.....	11.90		
Total.....	17.60	Not assessed	ble for 1904.
Corning Telephone Company—			
Adams.....	198.50	\$ 21.62	\$ 4,188.57
Marion.....	6.00		124.72
Taylor.....	6.00		129.72
Montgomery.....	24.00		497.26
Total.....	228.50	\$ 21.62	4,940.27
Carroll County Telephone Company—			
Carroll.....	125.00	88.64	4,203.00
City Telephone Company—			
Fremont.....	101.88	27.28	2,780.28
Pottawattamie.....	58.00		1,527.68
Mills.....	197.12		5,877.43
Total.....	317.00	\$ 27.28	\$ 9,685.89
Conrad Telephone & Telegraph Company—			
Grundy.....	2.25	451.11	1,014.99
Carroll County (Ill.) Independent Telephone Company—			
Jackson.....	9.00	48.88	434.97
Casey Mutual Telephone Exchange.....	2.00	84.00	168.00
Clarion & Northwestern Telephone Company —			
Wright.....	70.00	81.56	2,483.20
Cambridge Independent Telephone Company—			
Polk.....	10.50	28.94	803.87
Story.....	25.50		787.97
Total.....	36.00	\$ 28.94	\$ 1,041.84
Carson Telephone Exchange—			
Pottawattamie.....	84.00	21.80	1,789.20
Citizens Mutual Telephone Company—			
Winnebago.....	19.25	26.08	502.04
Worth.....	17.25		449.88
Total.....	36.50	\$ 26.08	\$ 961.92
Citizens Mutual Telephone Company—			
Davis.....	2.75	100.00	275.00

ASSESSED VALUATION OF

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Corwith Rural Telephone Company—			
Hancock.....	30.00	\$ 24.47	\$ 734.19
Humboldt.....	8.00	.....	73.41
Wright.....	2.00	.....	48.94
Kossuth.....	18.00	.....	318.11
Total.....	48.00	\$ 24.47	\$ 1,174.56
Citizens Mutual Telephone Company—			
Greene.....	40.88	17.34	864.91
Clear Lake Independent Telephone Company—			
Cerro Gordo.....	8.00	320.00	960.00
Columbus Junction Telephone Company—			
Muscatine.....	4.50	25.24	113.58
Louisa.....	66.50	.....	1,688.22
Total.....	70.00	\$ 25.24	\$ 1,768.90
Carmichael & King Telephone Line—			
O'Brien.....	.50	12.69	6.34
Lyon.....	15.00	.....	190.35
Sioux.....	1.00	.....	12.69
Osceola.....	49.50	.....	629.15
Total.....	66.00	\$ 12.69	\$ 837.53
Cedar Dale & Union Valley Telephone Company—			
Cedar.....	9.50	24.72	234.84
Muscatine.....	1.50	.....	37.08
Total.....	11.00	\$ 24.72	\$ 271.92
Cleghorn Mutual Telephone Company—			
Cherokee.....	1.00	250.00	250.00
Colfax Telephone Company—			
Grundy.....	11.00	18.18	199.98
Central Mutual Telephone Company—			
Calhoun.....	289.50	25.55	6,119.22
Greene.....	7.00	.....	178.85
Pocahontas.....	4.00	.....	102.20
Webster.....	6.00	.....	153.30
Total.....	296.50	\$ 25.55	\$ 6,553.57
Coon Rapids Telephone & Electrical Company—			
Carroll.....	3.75	429.38	1,609.98
Central Iowa Telephone Company—			
Hardin.....	27.50	58.73	1,615.07
Franklin.....	142.00	.....	8,339.66
Wright.....	8.00	.....	469.84
Humboldt.....	2.50	.....	146.82
Webster.....	24.50	.....	1,438.98
Total.....	204.50	\$ 58.73	\$ 12,010.27
Davis County Telephone Company—			
Davis.....	65.60	43.09	2,826.70
Van Buren.....	14.00	.....	603.26
Wapello.....	8.00	.....	344.72
Total.....	87.60	\$ 43.09	\$ 3,774.68

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Dayton Telephone Company—			
Boone.....	11.00	\$ 32.25	\$ 244.75
Hamilton.....	2 00	.....	44.50
Webster.....	67.00	.....	1,490.75
Total.....	80.00	\$ 22.25	\$ 1,780.00
Des Moines River Telephone Association—			
Manassas.....	5.75	19.18	109.99
Doon Mutual Telephone Company—			
Lyon.....	2.50	120.00	800.00
Dexter, Iowa Mutual Telephone Company—			
Dallas.....	8.00	147.33	441.99
Dedance Telephone & Electric Light Company—			
Shelby.....	65.00	19.95	1,296.75
Davis City Telephone Company—			
Decatur.....	47.75	14.80	706.70
Danville Mutual Telephone Company—			
Des Moines.....	88 50	38.33	1,116.55
Lee.....	4.50	.....	149.98
Henry.....	7 00	.....	238.81
Total.....	45.00	\$ 38.33	\$ 1,499.84
Drakeville Central Telephone Company—			
Davis.....	47.00	15.31	719.87
De Witt Telephone Company—			
Clinton.....	102.00	26.07	2,659.14
Dubuque Telephone Company—			
Dubuque.....	18.05	692.52	12,499.98
Delaware County Telephone Company —			
Delaware.....	415 00	22.24	9,229.60
Davenport & Tipton Independent Telephone Company—			
Cedar.....	51.00	56.05	2,858.55
Scott.....	46.00	.....	2,578.80
Total.....	97.00	\$ 56.05	\$ 5,436.85
Dolliver Telephone Company—			
Emmet.....	19.00	15.36	291.84
Elwood Telephone Company—			
Sac.....	64.50	33.92	2,187.84
Eddyville Telephone Company—			
Wapello.....	23 00	40.04	880.88
Manassas.....	10.00	.....	400.40
Mourne.....	10.50	.....	420.42
Total.....	42.50	\$ 40.04	\$ 1,701.70
Early Farmers Mutual Telephone Company—			
Sac.....	.75	233.33	174.99
Eureka Telephone & Telegraph Company—			
Mitchell.....	87.00	16.08	1,894.61
Eldora Mutual Telephone Company—			
Hardin.....	2.00	806.00	1,612.00

ASSESSED VALUATION OF

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Early Telephone Company—			
Sac.....	5.00	\$ 228.00	\$ 1,130.00
Emmetsburg Telephone Company—			
Palo Alto	6.00	298.98	1,811.98
Emerine & Moreland Telephone Line—			
Union.....	10.00	24.00	240.00
Elliott Central Mutual Telephone Company—			
Montgomery	1.75	251.42	439.98
Eldon Independent Telephone Company—			
Davis	22.00	28.50	627.00
Wapello.....	22.00	.....	627.10
Van Buren	52.00	.....	1,482.00
Jefferson	4.00	.....	114.00
Total	100.00	\$ 28.50	\$ 2,850.00
Ellston Telephone Company—			
Kinggold	1.00	165.00	165.00
Eldridge Mutual Telephone Company—			
Scott	40.00	18.00	720.00
Farmers & Traders Telephone Company—			
Mahaska	22.00	20.45	449.90
Fort Dodge Telephone Company—			
Calhoun.....	5.00	89.80	449.50
Webster	110.00	.....	9,823.00
Total	115.00	\$ 89.80	\$ 10,299.50
Fairmount Telephone Company—			
Emmet	10.50	11.42	119.91
Fremont County Telephone Company—			
Fremont	59.00	12.79	754.61
Mills	21.50	.....	274.98
Total	80.50	\$ 12.79	\$ 1,029.59
Farmers Mutual (Benton) Telephone Company—			
Benton.....	4.00	275.00	1,100.00
Farmers Telephone Company of Dallas Center—			
Dallas	91.00	17.98	1,635.28
Pulk.....	95.00	.....	1,696.70
Total	186.00	\$ 17.98	\$ 3,331.98
Farmers & Merchants Prairie City Telephone Company—			
Jasper.....	47.25	27.20	1,285.20
Polk	17.50	.....	479.00
Marion.....	4.00	.....	108.80
Total	68.75	\$ 27.20	\$ 1,870.00
Farmington Telephone Company—			
Van Buren	3.00	125.00	375.00
Farmers Mutual Telephone Exchange Association—			
Tama	1.00	25.00	25.00
Farmers Mutual Telephone Company—			
Page.....	4.50	222.22	999.99

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Farmers & Merchants Telephone Company—			
Ida	9.50	\$ 54.44	\$ 517.18
Cherokee	8.50	.....	462.74
Total	18.00	\$ 54.44	\$ 979.92
Farmers & Business Mens Mutual Telephone Company—			
Scott	5.00	14.56	72.80
Clinton	101.00	.....	1,470.56
Total	106.00	\$ 14.56	\$ 1,543.36
Farmers Mutual Telephone Company—			
Grundy	10.00	18.84	188.40
Butler	28.00	.....	518.52
Total	38.00	\$ 18.84	\$ 606.92
Farmers Mutual Telephone Company—			
Alamakee	23.00	18.56	311.88
Farmers Mutual Telephone Company—			
Black Hawk	26.50	16.61	440.16
Buchanan	54.75	.....	909.39
Total	81.25	\$ 16.61	\$ 1,349.55
Farragut Telephone Company—			
Fremont	35.00	16.42	574.70
Farmers Telephone Company—			
Oberokee	23.50	18.48	316.78
Ida	1.50	.....	20.22
Total	25.00	\$ 18.48	\$ 337.00
Farnhamville Telephone Company—			
Calhoun	20.00	16.60	332.00
Webster	4.00	.....	66.40
Greene	4.00	.....	66.40
Total	28.00	\$ 16.60	\$ 464.80
Farmers Mutual Telephone Company (Adair)—			
Adair	100.00	15.82	1,582.00
Cass	8.00	.....	122.56
Total	108.00	\$ 15.82	\$ 1,654.56
Farm Mutual Telephone Company (Grimes)—			
Polk	63.00	18.37	1,157.31
Dallas	62.00	.....	1,133.94
Total	125.00	\$ 18.37	\$ 2,296.25
Farmers Mutual Telephone Company (Low Moor)—			
Clinton	20.00	18.43	268.40
Scott	1.00	.....	18.42
Total	21.00	\$ 18.43	\$ 281.82
Farmers Division "A" Telephone Company—			
Clarke	1.25	365.00	457.00
Farmers & Merchants Telephone Company (Panama)—			
Shelby	6.00	30.46	182.76
Harrison .....	.50	.....	15.23
Total	6.50	\$ 30.46	\$ 197.99

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Farmers Telephone Company—			
Ida.....	20.03	\$ 19.00	\$ 380.00
Woodbury.....	25.00	.....	475.00
Total.....	45.00	\$ 19.00	\$ 855.00
Farmers Mutual Telephone Company (Rudd)—			
Cerro Gordo.....	10.00	20.00	200.00
Mitchell.....	18.00	.....	360.00
Floyd.....	50.00	.....	690.00
Total.....	58.00	\$ 20.00	\$ 1,160.00
Greene County Telephone Company—			
Greene.....	175.00	71.42	12,498.50
Greene & Western Telephone Company			
Butler.....	18.50	34.34	635.29
Wright.....	7.50	.....	257.65
Howard.....	6.25	.....	214.02
Worth.....	33.75	.....	1,150.07
Cerro Gordo.....	134.00	.....	4,258.16
Franklin.....	27.25	.....	935.76
Chickasaw.....	21.00	.....	721.14
Floyd.....	90.00	.....	3,060.00
Mitchell.....	87.50	.....	3,004.75
Total.....	420.75	\$ 34.34	\$ 14,442.54
Glidden Telephone Company—			
Carroll.....	6.00	109.50	657.00
Grundy County Mutual Telephone Company—			
Grundy.....	4.00	1,960.00	7,840.00
Guthrie Center Mutual Telephone Company—			
Guthrie.....	8.00	393.28	1,014.90
Gardener Telephone Company Division "H"—			
Kossuth.....	8.00	875.00	1,125.00
Great Northern Telephone Company—			
Winnebago.....	51.50	32.64	1,680.96
Hancock.....	7.00	.....	228.48
Total.....	58.50	\$ 32.64	\$ 1,909.44
George Telephone Exchange—			
Sioux.....	7.00	17.85	124.95
Lyon.....	35.00	.....	624.75
Total.....	42.00	\$ 17.85	\$ 749.70
German-American Telephone Company—			
Lee.....	56.75	15.85	899.48
Van Buren.....	.50	.....	7.92
Henry.....	17.50	.....	277.37
Total.....	74.75	\$ 15.85	\$ 1,184.77
Genoa Seymour Farmers Mutual Telephone Company—			
Appanoose.....	12.00	25.34	304.08
Wayne.....	81.00	.....	785.54
Total.....	48.00	\$ 25.34	\$ 1,089.62

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Galva Telephone Exchange—			
Sec	2.50	\$ 18.22	\$ 154.87
Buena Vista	7.50		186.65
Cherokee	18.50		537.07
Ida	87.50		688.25
Total.....	72.00	\$ 18.22	\$ 1,811.84
Goldfield Telephone Company —			
Humboldt	9.25	22.71	210.06
Wright	20.50		601.81
Total.....	85.75	\$ 22.71	\$ 811.87
Globe Telephone Company (Bouton)—			
Dallas	24.00	12.72	305.28
Boone	9.00		114.48
Total.....	88.00	\$ 12.72	\$ 419.76
Garrison Mutual Telephone Exchange—			
Benton	1.00	500.00	500.00
Hanamo Toll Line Company—			
Taylor	7.00	10.44	74.08
Page	20.00		204.80
Total.....	27.00	\$ 10.44	\$ 281.88
Hawkeye Telephone Company—			
Guthrie	116.75	25.48	2,968.95
Warren	111.75		2,841.80
Polk	21.25		540.88
Boone	4.00		101.72
Greene	17.50		445.02
Dallas	201.75		5,180.80
Adair	93.25		2,423.20
Madison	214.25		5,448.87
Total.....	782.50	\$ 25.48	\$ 19,898.94
Hartley Telephone Exchange—			
O'Brien	1.75	342.85	599.98
Hamilton County Independent Telephone Company—			
Hamilton	61.50	21.08	1,330.24
Boone	8.10		64.89
Webster	16.00		345.08
Total.....	85.60	\$ 21.08	\$ 1,741.21
Harlan & Avoca Telephone Company—			
Pottawattamie	23.50	64.40	4,421.06
Shelby	63.65		1,449.00
Total.....	91.15	\$ 64.40	\$ 5,870.06
Hanlontown Telephone Company—			
Worth .....	.50	162.00	81.00
Holstein Telephone Company—			
Ida	8.50	302.00	1,067.00
Hart, Homer E., Telephone Company—			
Jones .....	.25	22.87	5.71
Cedar	89.75		909.08
Total.....	40.00	\$ 22.87	\$ 914.79

ASSESSED VALUATION OF

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Humeston Telephone Exchange—			
Lucas	15.50	\$ 21.87	\$ 338.96
Wayne	33.00	.....	721.71
Decatur	6.00	.....	131.23
Total	54.50	\$ 21.87	\$ 1,191.91
Hedrick Telephone Company—			
Wapello	83.00	25.06	828.98
Keokuk	44.00	.....	1,102.64
Total	77.00	\$ 25.06	\$ 1,929.62
Hawarden Telephone Exchange—			
Sioux	12.50	73.33	1,429.96
Hancock Telephone Company—			
Pottawattamie	86.12	18.04	651.60
Henry County Telephone Company—			
Henry	100.00	17.11	1,711.00
Des Moines	30.00	.....	613.30
Total	130.00	\$ 17.11	\$ 2,324.30
Hudson Mutual Telephone Company—			
Black Hawk	40.00	20.25	810.00
Home Telephone Company—			
Buchanan	30.00	15.25	457.50
Black Hawk	11.00	.....	167.75
Fayette	10.00	.....	52.50
Bremer	7.00	.....	106.75
Total	58.00	\$ 15.25	\$ 884.50
Hubbard Telephone Exchange—			
Harmon .....	.25	3,500.00	875.00
Hancock Rural Telephone Company—			
Hancock	118.50	21.24	2,410.74
Cerro Gordo	2.75	.....	58.41
Wright	4.00	.....	84.96
Total	125.25	\$ 21.24	\$ 2,554.11
Harris Telephone Exchange—			
Osceola .....	.50	390.00	195.00
Haiken & Son Telephone Company—			
Lucas	18.00	40.00	720.00
Havelock Telephone Company—			
Pocahontas	20.00	25.00	500.00
Iowa Telephone Company—			
Adair	61.25	55.00	3,368.75
Adams	81.00	.....	4,455.00
Allamakee	19.10	.....	1,080.50
Appanoose	26.50	.....	1,457.50
Audubon	31.75	.....	1,198.25
Benton	125.42	.....	6,898.10
Black Hawk	76.25	.....	4,198.75
Boone	81.50	.....	4,482.50
Bremer	86.75	.....	4,771.25
Buchanan	88.10	.....	4,737.50
Buena Vista	90.50	.....	1,777.50
Butler	64.00	.....	3,553.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Iowa Telephone Company—Continued.			
Calhoun	88.75		3,806.25
Carroll	82.25		4,853.75
Cass	87.10		4,785.00
Cedar	64.50		3,847.50
Cerro Gordo	55.75		3,291.25
Cherokee	73.06		4,150.00
Chickasaw	72.75		4,001.25
Clarke	39.00		1,45.00
Clayton	137.25		7,348.75
Clinton	149.00		8,195.00
Crawford	79.50		4,372.50
Dallas	67.5		3,098.75
Davis	34.00		1,870.00
Delaware	78.00		4,180.00
Des Moines	73.50		4,042.50
Dubuque	114.50		6,297.50
Effette	152.42		8,863.19
Floyd	62.25		3,423.75
Franklin	40.00		2,200.00
Fremont	79.00		4,345.00
Greene	57.50		3,162.50
Grundy	44.25		2,543.75
Guthrie	52.75		2,901.25
Hamilton	61.25		3,098.75
Hancock	1.00		15.00
Hardin	103.00		5,775.00
Harrison	60.14		3,308.80
Henry	62.45		3,434.75
Howard	74.00		4,070.00
Humboldt	69.50		3,822.50
Ia	52.75		2,901.25
Iowa	38.50		1,842.50
Jackson	100.00		5,500.00
Jasper	40.00		2,200.00
Jefferson	48.00		2,640.00
Johnson	61.75		3,041.25
Jones	92.25		5,073.75
Keokuk	96.00		5,307.00
Lee	94.88		5,215.05
Linn	109.35		6,014.25
Louisa	60.25		3,313.75
Lucas	46.50		2,557.50
Madison	38.75		1,890.25
Mahaska	72.15		3,908.25
Marion	41.25		2,268.75
Marshall	90.62		5,479.10
Mills	63.50		3,492.50
Mitchell	49.50		2,722.50
Monona	68.50		3,767.50
Monroe	49.75		2,790.25
Montgomery	65.00		3,075.00
Muscatine	94.50		5,197.50
O'Brien	36.50		1,467.50
Page	68.50		3,707.50
Plymouth	124.75		6,961.25
Pocahontas	55.75		3,096.25
Polk	136.00		7,490.00
Poweshiek	59.00		3,245.00
Sac	48.50		2,607.50
Scott	115.85		6,371.75
Shelby	45.50		2,502.50
Sioux	128.50		7,067.50
Story	94.00		5,170.00
Tama	86.75		4,771.25
Taylor	51.75		2,846.25
Union	47.25		2,598.75
Warren	79.00		4,345.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Iowa Telephone Company—Continued.			
Wapello	117.00		\$ 6,435.00
Washington	79.75		4,396.25
Van Buren	67.00		3,695.00
Wayne	28.50		1,292.50
Webster	125.00		6,375.00
Winneshiek	99.50		5,472.50
Worth	20.51		1,199.05
Wright	65.00		3,575.00
Woodbury	153.25		8,708.75
Total	6,986.96	\$ 55.00	\$ 350,182.90
Independent Mutual Telephone Company—			
Bremont	69.00	54.07	3,739.83
Page	58.00		3,196.05
Total	127.00	\$ 54.07	\$ 6,936.89
Inter Urban Telephone Company—			
Sioux	10.00	135.00	1,350.00
Ireton Local Mutual Telephone Company—			
Sioux	2.00	150.00	300.00
Interstate Telephone Company—			
Harrison	25.00	20.00	500.00
Interior Telephone Company—			
Poweshiek	100.00	76.87	7,687.00
Iowa Clark Automatic Telephone Company—			
Plymouth	85.00	22.56	789.60
Woodbury	84.00		787.04
Total	69.00	\$ 22.56	\$ 1,556.64
Independent Telephone Company of Marcy Twp.—			
Boone	80.00	21.08	1,734.40
Inwood Telephone Company—			
Lyon	1.50	270.00	405.00
Inter State Telephone Company—			
Dubuque	206.25	24.20	4,991.49
Clayton	77.00		1,863.40
Fayette	88.00		919.60
Delaware	29.00		701.80
Total	350.25	\$ 24.20	\$ 8,476.29
Irwin Telephone Company—			
.....	8.00	60.00	180.00
Jasper County Telephone Company—			
Polk	24.50	51.27	1,256.11
Poweshiek	8.00		153.81
Jasper	187.00		9,587.49
Total	214.50	\$ 51.27	\$ 10,997.41
Johnson County Telephone Company—			
Linn	9.00	99.76	897.84
Scott	10.50		1,047.48
Johnson	50.60		5,087.83
Washington	4.75		473.56
Muscatine	81.00		3,082.56
Total	105.75	\$ 99.76	\$ 10,589.02

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Johnson County Mutual Telephone Company—			
Johnson.....	120.75	\$ 12.13	\$ 1,464.69
Washington.....	7.00	.....	84.91
Total.....	127.75	\$ 12.13	\$ 1,549.60
Jackson Telephone Company—			
Clinton.....	5.00	19.95	99.75
Jackson.....	60.00	.....	1,197.00
Total.....	65.00	\$ 19.95	\$ 1,296.75
Jewell Telephone Company—			
Hamilton.....	11.00	108.50	1,198.50
Hardin.....	1.00	.....	108.50
Total.....	12.00	\$ 108.50	\$ 1,802.00
Jefferson County Telephone Company—			
Jefferson.....	126.25	46.67	5,892.03
Washington.....	.50	.....	23.33
Van Buren.....	1.25	.....	53.33
Total.....	128.00	\$ 46.67	\$ 5,978.74
Jameson Telephone Company—			
Franklin.....	4.00	80.00	320.00
Wright.....	5.00	.....	400.00
Total.....	9.00	80.00	720.00
Jones County Telephone Company—			
Jones.....	196.00	31.79	6,280.84
Knoxville Electric Telephone Company—			
Marion.....	129.55	35.80	4,637.89
Warren.....	8.20	.....	295.56
Monroe.....	12.00	.....	429.60
Polk.....	7.20	.....	257.76
Total.....	156.95	\$ 35.80	\$ 5,618.81
Kellerton Mutual Central Telephone Company—			
Ringgold.....	1.00	2,175.00	2,175.00
Koerner Bros. & Co. Telephone Company—			
Hancock.....	45.00	15.22	684.90
Keystone Monmouth Telephone Company—			
Jackson.....	4.00	28.88	115.52
Jones.....	.50	.....	14.44
Total.....	4.50	\$ 28.88	\$ 129.96
Kamrar Telephone Company—			
Hamilton.....	8.50	37.64	319.94
Kenseth Telephone Company—			
Worth.....	42.00	21.00	882.00
Kossuth Telephone Company—			
Kossuth.....	183.50	10.00	1,835.00
Emmet.....	5.50	.....	55.00
Winnebago.....	1.00	.....	10.00
Hancock.....	2.00	.....	20.00
Total.....	147.00	\$ 10.00	\$ 1,470.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Kingsley Telephone Company—			
Plymouth.....	80.00	\$ 22.00	\$ 1,760.00
Woodbury.....	25.00		550.00
Cherokee.....	4.25		93.50
Total.....	109.25	\$ 22.00	\$ 2,403.50
Leroy Telephone Company—			
Howard.....	29.50	12.82	378.19
Mitchell.....	19.00		243.58
Total.....	48.50	\$ 12.82	\$ 621.77
Linn County Telegraph & Telephone Company—			
Jones.....	30.00	50.09	1,502.70
Linn.....	122.00		6,110.98
Total.....	152.00	\$ 50.09	\$ 7,613.68
Laurens Telephone Company—			
Pocahontas.....	8.50	12.94	109.90
Long Distance Copper Telephone Company—			
Poweshiek.....	42.00	37.49	1,574.58
Iowa.....	21.00		757.29
Mahaska.....	15.00		562.55
Jasper.....	4.00		149.96
Marshall.....	21.00		757.29
Johnson.....	14.00		524.86
Benton.....	4.00		149.96
Total.....	121.00	\$ 37.49	\$ 4,539.29
Lakesburg Telephone & Telegraph Company—			
Wapello.....	2.00	168.00	336.00
Lewis Mutual Telephone Company—			
Cass.....	1.00	375.00	375.00
Lisbon Telephone Company—			
Jones.....	1.25	28.46	35.57
Linn.....	22.25		683.23
Cedar.....	48.25		1,378.19
Johnson.....	48.75		1,367.42
Total.....	120.50	\$ 28.46	\$ 3,429.41
Lamoni Telephone Company—			
Ringgold.....	15.00	30.07	451.05
Decatur.....	47.00		1,413.29
Total.....	62.00	\$ 30.07	\$ 1,864.34
Leon Telephone Company—			
Decatur.....	87.00	22.35	1,944.45
LeClaire Independent Telephone Company—			
Scott.....	2.00	78.50	157.00
Libertyville Telephone Company—			
Van Buren.....	2.00	15.54	31.08
Jefferson.....	55.25		858.25
Total.....	57.25	\$ 15.54	\$ 899.33
Lemars Telephone Company—			
Plymouth.....	59.25	60.58	3,589.35

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Linden & Adel Telephone Company—			
Dallas	21.50	\$ 36.27	\$ 779.80
Lealie Telephone Company—			
Clarke.....	20.00	13.00	272.00
Lineville Telephone Company—			
Wayne	121.00	15.58	1,885.18
Decatur.....	194.25	.....	3,025.41
Clarke.....	8.50	.....	54.58
Total.....	318.75	\$ 15.58	\$ 4,965.19
Lenox & Clearfield Telephone Company—			
Union.....	22.50	21.73	488.92
Adams.....	6.50	.....	141.24
Ringgold.....	5.00	.....	108.65
Taylor.....	12.10	.....	280.76
Total.....	46.00	\$ 21.73	\$ 999.57
Lawton Telephone Company—			
Woodbury	12.00	Not assessable for 1904.	
Lost Nation Telephone Company—			
Clinton.....	42.00	15.40	646.80
Jackson.....	8.00	.....	123.20
Total	50.00	\$ 15.40	\$ 770.00
Lorimer & Macksburg Telephone Company—			
Union.....	8.50	10.95	93.03
Madison.....	10.25	.....	112.23
Clarke.....	.75	.....	8.21
Total	14.50	\$ 10.95	\$ 158.76
Larchwood Telephone Company—			
Lyon.....	1.00	375.00	375.00
La Porte Public Utility Company—			
Black Hawk.....	87.00	28.98	2,521.26
Benton	60.00	.....	1,738.80
Iowa.....	8.00	.....	86.94
Buchanan.....	6.00	.....	173.88
Total	159.00	\$ 28.98	\$ 4,520.88
Lake Park Telephone Exchange—			
Dickinson.....	.75	538.33	399.90
Maple Valley Telephone & Telegraph Company—			
Woodbury.....	105.00	43.60	4,587.45
Monroe	52.00	.....	2,271.88
Total.....	157.00	\$ 43.60	\$ 6,859.33
Musson Bros. Telephone Company—			
Audubon.....	4.00	58.24	232.96
Cass	92.00	.....	5,358.08
Postawattamie.....	12.50	.....	728.00
Adair.....	4.00	.....	232.96
Montgomery.....	14.50	.....	844.48
Total.....	127.00	\$ 58.24	\$ 7,896.48

ASSESSED VALUATION OF

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Mississippi Valley Telephone Company of Iowa—			
Lee.....	52.00	\$ 121.72	\$ 6,329.44
Des Moines.....	54.00	.....	6,572.88
Louisa.....	28.00	.....	1,739.55
Muscatine.....	20.00	.....	1,234.40
Total.....	149.00	\$ 121.72	\$ 18,186.28
Montgomery County Telephone Company—			
Montgomery.....	22.50	205.55	4,624.87
Mutual (Des Moines) Telephone Company—			
Polk.....	19.00	1,092.10	20,749.90
Marshall Telephone Company—			
Marshall.....	49.00	149.83	7,341.67
Morning Sun Telephone Company—			
Des Moines.....	18.00	24.50	441.00
Henry.....	1.50	.....	36.75
Louisa.....	50.50	.....	1,237.25
Total.....	70.00	\$ 24.50	\$ 1,715.00
Mount Vernon Telephone Company—			
Linn.....	4.00	568.78	2,275.00
Marcus Telephone Company—			
Plymouth.....	2.00	74.50	149.00
Cherokee.....	14.00	.....	1,043.00
Total.....	16.00	\$ 74.50	\$ 1,192.00
Manilla Telephone Company—			
Crawford.....	22.00	40.77	896.94
Shelby.....	6.50	.....	265.00
Total.....	28.50	\$ 40.77	\$ 1,161.94
Montour Telephone Company—			
Tama.....	6.00	67.53	405.98
Maxwell Telephone Company—			
Polk.....	4.50	80.11	360.49
Story.....	12.50	.....	1,001.37
Total.....	17.00	\$ 80.11	\$ 1,361.86
Moulton Telephone Exchange—			
Davis.....	14.00	39.74	556.36
Appanoose.....	57.00	.....	1,470.38
Total.....	51.00	\$ 39.74	\$ 2,026.74
Midland Telephone Company—			
Dickinson.....	66.00	21.69	1,431.54
Madrid Ice & Telephone Company—			
Boone.....	5.50	75.62	415.91
Dallas.....	8.00	.....	604.96
Polk.....	2.50	.....	189.05
Total.....	16.00	\$ 75.62	\$ 1,209.92
Monroe Telephone Company—			
Marion.....	22.50	26.48	595.80
Jasper.....	70.00	.....	1,553.00
Total.....	92.50	\$ 26.48	\$ 2,449.4

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Melvin Telephone Company—			
Osceola	46.00	\$ 16.95	\$ 779.70
Marble Rock Telephone Company—			
Floyd	42.00	25.76	1,081.92
Marne & Elkhorn Telephone Company—			
Cass	9.50	15.85	150.57
Shelby	81.50	.....	499.27
Total	41.00	\$ 15.85	\$ 649.84
Marathon Telephone Company—			
Clay	8.00	26.00	78.00
Buena Vista	23.00	.....	572.00
Total	25.00	\$ 26.00	\$ 650.00
Moravia Telephone Company—			
Monroe	15.50	27.98	432.91
Appanoose	14.75	.....	411.96
Total	80.25	\$ 27.98	\$ 844.87
Mediapolis Telephone Company—			
Des Moines	153.75	16.04	2,466.15
Louisa	1.25	.....	20.05
Total	155.00	\$ 16.04	\$ 2,486.20
Mitchellville Telephone Company—			
Polk	74.75	23.55	1,760.96
Jasper	6.00	.....	141.80
Total	80.75	\$ 23.55	\$ 1,901.66
Mingo Farmers Mutual Telephone Company—			
Polk	2.75	60.10	165.27
Jasper	6.85	.....	411.68
Total	9.60	\$ 60.10	\$ 576.95
Minburn Mutual Telephone Company—			
Dallas	45.00	20.04	901.80
Mechanicsville Telephone Company—			
Oedar	45.00	39.82	1,791.90
Mount Pleasant Telephone Company—			
Henry	128.00	52.50	6,457.50
Milton Telephone Company—			
Van Buren	4.00	225.00	900.00
Mt. Auburn Mutual Telephone Company—			
Benton .....	.25	Not assessable for 1904.	
Missouri Valley Telephone Company—			
Harrison	4.00	575.00	2,300.00
Martin—E. H., Telephone Company—			
Story .....	.75	50.84	87.75
Boone	9.75	.....	490.81
Wright	81.00	.....	1,560.54
Webster	19.50	.....	981.68
Wesouth	5.50	.....	176.87
Hardin	15.50	.....	780.27
Hamilton	77.61	.....	8,906.88
Total	159.61	\$ 50.84	\$ 8,064.75

ASSESSED VALUATION OF

TABLE No. 1.—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Miller & Marsh Telephone Company—			
Washington	66.50	\$ 19.50	\$ 1,296.75
Maquoketa Telephone Company—			
Clinton	48.00	44.35	2,128.80
Jackson	60.00	.....	2,661.00
Total	108.00	\$ 44.35	\$ 4,789.89
Martin Telephone Company—			
Grundy	3.00	375.00	1,125.00
Norway Farmers Union Telephone Company—			
Winnebago	16.00	17.18	274.88
New State Telegraph & Telephone Company—			
Calhoun	7.00	12.59	88.13
Sec	29.50	.....	1,080.40
Woodbury	32.00	.....	632.88
Iida	46.91	.....	150.68
Plymouth	3.00	.....	37.77
Total	218.41	\$ 12.59	\$ 2,749.75
Nevada Mutual Telephone Company—			
Story	59.00	46.60	2,749.40
Nebraska Telephone Company—			
Shelby .....	.50	85.98	42.99
Harrison	3.50	.....	300.93
Pottawattamie	228.86	.....	19,676.32
Total	232.86	\$ 85.98	\$ 20,020.44
Northwestern Telephone Exchange Company—			
Plymouth	15.50	91.44	1,417.82
Woodbury	5.68	.....	514.80
Lyon	3.00	.....	274.32
Sioux	16.88	.....	1,543.80
Total	41.01	\$ 91.44	\$ 3,749.94
Northwestern Telephone Company—			
Van Buren	23.50	13.63	320.30
Lee	86.50	.....	1,178.99
Total	110.00	\$ 13.63	\$ 1,499.29
Northern Iowa Telephone Company—			
Howard	226.76	37.56	8,517.10
Winnebago	15.75	.....	591.57
Chickasaw	1.00	.....	37.56
Mitchell	8.25	.....	309.87
Total	251.76	\$ 37.56	\$ 9,455.10
Northern Telephone Company—			
Webster	10.00	21.16	211.00
Humboldt	28.00	.....	592.48
Buena Vista	201.00	.....	4,253.16
Pocahontas	129.75	.....	2,745.51
Sec	9.75	.....	206.31
Calhoun	12.75	.....	269.79
Cherokee	93.25	.....	1,973.17
Total	484.50	\$ 21.16	\$ 10,232.02

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
New Monona Telephone Company—			
Woodbury	5.50	\$ 18.00	\$ 99.00
Monona	108.25	.....	1,858.50
Harrison	5.50	.....	99.00
Total	114.25	\$ 18.00	\$ 2,056.50
New Sharon Independent Telephone Company—			
Mathaska	82.00	88.25	2,736.50
Poweshiek	18.00	.....	598.50
Total	100.00	\$ 88.25	\$ 2,825.00
North Tama Telephone Company—			
Tama	48.50	80.64	1,486.04
Grundy	2.00	.....	61.28
Marshall	8.50	.....	107.24
Total	54.00	\$ 80.64	\$ 1,654.56
Nora Springs Telephone Exchange—			
Floyd	2.00	884.50	769.00
Northwood Telephone Company—			
Worth	41.00	88.65	1,584.65
Northern Telephone Company—			
Clay	162.00	11.94	1,779.08
Buena Vista	28.00	.....	374.88
O'Brien	18.00	.....	214.92
Total	190.00	\$ 11.94	\$ 2,368.80
Ottumwa Telephone Company—			
Wapello	81.00	168.70	13,664.70
Ocheyedan Automatic Telephone Company—			
Osceola	1.88	289.86	449.99
Olds Telephone Company—			
Washington	8.75	80.40	178.50
Henry	52.75	.....	1,076.10
Total	61.50	\$ 80.40	\$ 1,254.60
Oak Ridge Telephone Company—			
Jackson	7.00	16.42	114.94
Oskaloosa Home Telephone Company—			
Mathaska	51.25	196.10	9,993.87
Oakville Telephone Company—			
Louis	84.00	21.56	783.04
Des Moines	28.00	.....	603.98
Total	62.00	\$ 21.56	\$ 1,386.72
Paullina Telephone Exchange Company—			
O'Brien .....	.....	.....	490.00
Palo Alto Telephone Company—			
Palo Alto	108.00	18.17	1,422.86
Emmet	10.00	.....	181.70
Total	118.00	\$ 18.17	\$ 1,554.06

ASSESSED VALUATION OF

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Peoples Telephone Company—			
Washington.....	6.00	\$ 41.85	\$ 251.10
Keokuk.....	88.00		3,473.55
Total.....	94.00	\$ 41.85	\$ 3,724.65
Pocahontas Telephone Company—			
Pocahontas.....	7.00	144.57	\$ 1,011.99
Providence Township Mutual Telephone Company—			
Hardin.....	62.88	16.14	1,014.88
Pleasant Plaine Telephone Company—			
Washington.....	1.00	17.18	17.18
Jefferson.....	84.00		927.72
Total.....	85.00	\$ 17.18	\$ 944.90
Pierson Independent Telephone Company—			
Woodbury.....	24.50	19.32	473.34
Cherokee.....	17.00		324.44
Total.....	41.50	\$ 19.32	\$ 801.78
Paton Mutual Telephone Company—			
Greene.....	30.00	18.06	541.80
Peoples Mutual Telephone Company—			
Cerro Gordo.....	80.00	20.07	602.10
Franklin.....	125.00		2,508.75
Total.....	155.00	\$ 20.07	\$ 3,110.85
Perlee & Fairfield Telephone Company—			
Jefferson.....	5.50	12.00	66.00
Primghar Telephone Exchange—			
O'Brien.....	1.00	1,000.00	1,000.00
Rock Valley Telephone System—			
Sioux.....	8.00	131.00	808.00
Radcliffe Mutual Telephone Company—			
Hardin.....	1.25	500.00	625.00
Rock Rapids Telephone Company—			
Lyon.....	2.00	650.00	1,312.00
Rolfe Telephone Company—			
Pocahontas.....	81.75	26.96	2,230.11
Humboldt.....	1.50		40.42
Palo Alto.....	4.50		121.27
Total.....	87.75	\$ 26.96	\$ 2,391.80
Beasnor Mutual Telephone Company—			
Jasper.....	50.00	14.94	747.00
Rowan Rural Telephone Company—			
Wright.....	26.00	14.98	389.48
Franklin.....	2.50		37.45
Total.....	28.50	\$ 14.98	\$ 426.93
Remsen Telephone Company—			
Plymouth.....	2.00	375.00	750.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Rural Union Telephone Company—			
Humboldt.....	170.50	\$ 44.00	\$ 7,502.00
Kossuth.....	12.50	.....	550.00
Wright.....	19.00	.....	886.00
Total.....	202.00	\$ 44.00	\$ 8,888.00
Ruthven Telephone Company—			
Palo Alto.....	16.50	29.00	478.50
Clay.....	11.00	.....	319.00
Total.....	27.50	\$ 23.00	\$ 797.50
Richland Telephone Company—			
Washington.....	6.00	85.80	211.80
Jefferson.....	16.00	.....	564.80
Keokuk.....	17.00	.....	600.10
Total ..	39.00	\$ 85.80	\$ 1,376.70
Rural Telephone Company—			
Osceola.....	60.75	27.48	1,669.41
Adair.....	9.00	.....	247.82
Total.....	69.75	\$ 27.48	\$ 1,916.78
Riverton Telephone Company—			
Fremont ..	12.00	80.00	800.00
Short Line Telephone Company—			
Hardin.....	81.00	16.62	515.22
Story.....	12.00	.....	199.44
Total.....	48.00	\$ 16.62	\$ 714.66
Southern Iowa Telephone Company—			
Warren.....	25.00	29.41	735.25
Decatur.....	2.00	.....	59.62
Lucas.....	8.50	.....	102.98
Union.....	27.00	.....	794.07
Madison.....	22.00	.....	647.02
Clarke.....	88.50	.....	1,182.28
Polk.....	4.00	.....	117.64
Ringgold.....	48.00	.....	1,411.68
Total.....	170.00	\$ 29.41	\$ 4,999.69
Shelby Independent Telephone Company—			
Harrison.....	12.00	22.96	275.52
Pottawattamie.....	32.00	.....	734.72
Shelby.....	47.75	.....	1,066.34
Total.....	91.75	\$ 22.96	\$ 2,106.58
Shell Rock Valley Telephone Company—			
Battler.....	20.50	88.65	792.52
Floyd.....	56.00	.....	2,164.40
Total.....	76.50	\$ 88.65	\$ 2,956.72
St. Ansgar Telephone Company—			
Worth.....	2.00	23.79	47.58
Mitchell.....	89.50	.....	2,129.30
Total.....	91.50	\$ 23.79	\$ 2,176.78

ASSESSED VALUATION OF

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Summer Telephone Company—			
Chickasaw	59.00	\$ 40.25	\$ 2,374.75
Bremer	4.00	.....	201.25
Fayette	98.00	.....	3,748.25
Total	157.00	\$ 40.25	\$ 6,319.25
Salem Telegraph & Telephone Company—			
Lee	6.00	21.62	129.72
Henry	87.00	.....	789.94
Total	43.00	\$ 21.62	\$ 929.66
Sac County Mutual Telephone Company—			
Sac	89.00	15.95	622.05
Ida	8.00	.....	127.60
Total	47.00	\$ 15.45	\$ 749.65
Story City Telephone Company—			
Story	3.50	831.42	1,124.97
Shannon City Telephone Company—			
Union	2.75	62.86	171.40
Hinggold .....	.25	.....	15.59
Total	3.00	\$ 62.86	\$ 196.99
Sloan Telephone Company—			
Woodbury	2.00	300.00	600.00
Springville Telephone Company—			
Linn .....	.75	520.00	390.00
Stacyville Telephone Company—			
Mitchell	100.00	16.15	1,615.00
Sanders—John G.—Telephone Company—			
Henry	1.00	22.80	22.80
Lee	48.25	.....	984.47
Total	44.25	\$ 22.80	\$ 986.77
Sabula Telephone Company—			
Clinton	15.00	21.67	325.05
Jackson	25.00	.....	541.75
Total	40.00	\$ 21.67	\$ 866.80
Seymour Telephone Company—			
Appanoose	116.25	27.81	3,232.91
Wayne	68.75	.....	1,772.56
Total	180.00	\$ 27.81	\$ 5,005.79
Sanborn Telephone Company—			
O'Brien	12.90	85.81	1,106.94
South English Town Mutual Telephone Company—			
Keokuk	1.75	40.00	70.00
Standard Telephone Company—			
Allamakee	168.85	15.81	2,577.43
Fayette	14.00	.....	214.84
Clayton	196.25	.....	3,004.38
Howard	84.00	.....	620.54
Winnebago	209.00	.....	3,184.48
Chickasaw	18.00	.....	275.36
Total	689.80	\$ 15.31	\$ 9,778.95

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Shell Rock Telephone Company— Butler.....	2.00	\$ 159.00	\$ 318.00
Spencer Telephone Company— Clay.....	52.00	49.75	2,587.00
Scranton Telephone Company— Greene.....	2.50	158.80	397.00
Shaller Telephone Company— Sac.....	22.00	35.00	770.00
Ida.....	2.00	.....	70.00
Total.....	24.00	\$ 35.00	\$ 840.00
Slater Mutual Telephone Company— Polk.....	18.50	34.97	472.09
Story.....	9.00	.....	314.78
Total.....	22.50	\$ 34.97	\$ 786.82
Southwest Iowa Telephone Company— Fremont.....	18.00	87.11	1,567.98
Tri City Telephone Company— Clinton.....	59.50	96.25	5,726.87
Tama Telephone Company— Tama.....	6.00	291.66	1,749.96
Tingley Telephone Company — Ringgold.....	1.75	180.00	315.00
Tindderdale Mutual Telephone Company— Carroll.....	26.00	11.42	296.92
Union Electric Telephone & Telegraph Company of Illinois— Scott.....	14.00	991.92	13,886.88
Union Telephone Company— Wapello.....	5.00	21.55	107.75
Mahaska.....	24.00	.....	517.20
Total.....	29.00	\$ 21.55	\$ 624.95
Union Telephone Company— Jefferson.....	9.00	26.05	234.45
Van Buren.....	153.00	.....	3,464.66
Total.....	142.00	\$ 26.05	\$ 3,699.10
Union Mutual Telephone Company— Marshall.....	1.50	90.48	135.72
Hardin.....	7.75	.....	701.22
Total.....	9.25	\$ 90.48	\$ 836.94
"U" Line Telephone Company— Carroll.....	.50	250.00	125.00
Union Dale Telephone Company— Washington.....	60.25	19.10	1,150.77
Johnson.....	6.50	.....	124.15
Louis.....	.50	.....	9.65
Total.....	67.25	\$ 19.10	\$ 1,284.47

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
United States Telephone Company—			
Black Hawk	221.80	\$ 41.09	\$ 9,112.76
Fayette	123.00	.....	5,054.07
Grundy	97.25	.....	3,984.06
Marshall	34.00	.....	1,397.06
Chickasaw	42.00	.....	1,725.75
Franklin	60.00	.....	2,465.40
Benton	10.00	.....	410.90
Premer	112.25	.....	4,612.35
Buchanan	2.00	.....	82.15
Butler	91.50	.....	3,789.73
Tama	103.80	.....	4,308.41
Floyd	6.00	.....	246.54
Cerro Gordo.....	6.00	.....	246.54
Total.....	912.60	\$ 41.09	\$ 37,408.72
Udell Mutual Telephone Company—			
Appanoose	22.00	Not assessable for 1914.	
Vinton & Benton Telephone Company—			
Black Hawk .....	.50	36.32	18.16
Linn	7.00	.....	251.24
Benton	280.00	.....	10,169.60
Total.....	287.50	\$ 36.32	\$ 10,442.00
Van Meter Telephone Company—			
Dallas	1.25	171.42	214.27
Van Wert Rural Telephone Company—			
Decatur	45.50	62.85	2,859.67
Clarke	10.50	.....	659.92
Total.....	56.00	\$ 62.85	\$ 3,519.59
West Liberty Telephone Exchange—			
Cedar	5.00	86.50	432.50
Muscatine	25.00	.....	2,162.50
Total.....	30.00	\$ 86.50	\$ 2,595.00
Western Electric Telephone Company—			
Worth	9.25	18.25	168.61
O'Brien	69.00	.....	1,399.25
Wright	27.75	.....	504.43
Sioux	10.00	.....	182.50
Cerro Gordo	6.50	.....	118.62
Clay	78.75	.....	1,345.93
Buena Vista	43.50	.....	798.57
Oscola	61.00	.....	1,113.25
Lyon	98.40	.....	1,657.26
Dickinson	53.75	.....	1,017.43
Pocahontas	8.75	.....	159.06
Humboldt	10.75	.....	196.18
Emmet	70.25	.....	1,282.06
Palo Alto	75.25	.....	1,373.31
Winnebago	57.75	.....	1,058.98
Kossuth	159.75	.....	2,915.43
Hancock	96.75	.....	1,765.66
Total	928.75	\$ 18.25	\$ 16,949.61
Wayne County Telephone Company—			
Wayne	20.00	15.00	300.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Way & Martin Telephone Company—			
Cerro Gordo.....	17.00	\$ 9.28	\$ 156.91
Franklin.....	12.25	.....	113.06
Total.....	29.25	\$ 9.28	\$ 269.97
West Bend Telephone Company—			
Kossuth.....	24.50	21.05	515.72
Palo Alto.....	48.50	.....	978.82
Total.....	71.00	\$ 21.05	\$ 1,494.54
Wyoming Telephone Company—			
Jackson.....	1.50	27.55	41.32
Jones.....	58.75	.....	1,568.46
Total.....	58.25	\$ 27.55	\$ 1,604.78
Woodbine Telephone Company—			
Harrison.....	187.60	48.57	5,995.28
Crawford.....	21.75	.....	947.64
Monona.....	6.50	.....	288.20
Shelby.....	5.50	.....	289.68
Total.....	171.35	\$ 48.57	\$ 7,465.70
Williamsburg Telephone Company—			
Iowa.....	180.00	22.78	3,091.40
Winneshago Telephone Company—			
Winneshago.....	3.00	302.80	906.00
Washington Telephone Company—			
Washington.....	106.50	48.51	5,166.31
What Cheer Telephone Company—			
Keokuk.....	3.50	175.71	614.98
Wall Lake Farmers' Telephone Company (Div. "O")—			
Sac.....	1.50	284.66	351.99
Woodburn Telephone Company—			
Clarke.....	4.00	112.50	450.00
Wayne Telephone Company—			
Wayne.....	17.00	100.41	1,706.97
Wilton Telephone Company—			
Muscatine.....	17.00	109.52	1,861.84
West Branch Telephone Company—			
Cedar.....	68.00	18.64	1,267.52
Johnson.....	17.00	.....	316.88
Total.....	85.00	\$ 18.64	\$ 1,584.40
Wayland Telephone Company—			
Washington.....	12.50	19.20	240.00
Henry.....	57.50	.....	720.00
Total.....	50.00	\$ 19.20	\$ 960.00
Winfield Telephone Company—			
Louis.....	28.50	26.20	746.70
Washington.....	.25	.....	6.55
Henry.....	53.75	.....	1,408.25
Total.....	82.50	\$ 26.20	\$ 2,161.50

ASSESSED VALUATION OF

TABLE No. 2—Continued.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Williams Telephone Company—			
Ham...va	30.00	\$ 11.50	\$ 345.00
Wright	2.50	—	28.75
Hardin	4.50	—	51.75
Total	37.00	\$ 11.50	\$ 425.25
Western Farmers Mutual Telephone Company—			
Adair	45.00	11.50	517.50
Yorktown Consolidated Telephone Company—			
Page	1.00	6.00	6.00
Commercial Telephone mileage	30,462.73		
Commercial telephone total assessment			\$ 57,571.50

TABLE No. 3—RURAL TELEPHONE COMPANIES.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Alburnette & Marion Telephone Company—			
Linn	15.00	\$ 10.00	\$ 150.00
Andrew Cockhott Telephone Company—			
Muscatine	20.50	11.00	225.50
Amador Farmers' Mutual Telephone Company—			
Wapello	18.75	10.00	187.50
Athens Township Telephone Company—			
Ringgold	10.00	9.00	90.00
Albion Farmers Telephone Company—			
Winnebago	2.25	11.00	24.75
Howard	28.00		286.00
Total	23.25	\$ 11.00	\$ 810.75
Argo Telephone System Line No. 4—			
Scott	8.00	14.00	42.00
Allerton & Sewal Telephone Company—			
Wayne	18.00	9.00	117.00
Allerton Northwestern Telephone Company—			
Wayne	15.50	10.00	155.00
Athens-Riley Mutual Telephone Company—			
Ringgold	15.00	7.00	105.00
Auburn & Northwest Division Farmers Telephone Co.—			
Sac	11.00	11.00	121.00
Adams Telephone Company—			
Mahaaka	9.00	9.00	81.00
Armah & Millersburg Southern Division Telephone Company—			
Iowa	8.00	18.00	89.00
Antioch Mutual Telephone Company—			
Wayne	18.00	11.00	148.00
Amana Society Telephone Line—			
Iowa	19.00	18.00	247.00
Allerton Cannon Ball Telephone Company—			
Wayne	12.75	10.00	127.50
Argo Telephone System No. 2—			
Scott	5.00	15.00	75.00
Atalissa South Telephone Company—			
Muscatine	8.00	18.00	104.00
Argo No. 1 Telephone Company—			
Scott	7.00	12.50	87.50
Amity Telephone Company—			
Lucas	10.50	10.00	105.00
Abey Creek Telephone Company—			
Linn	8.50	18.00	45.50
Amherst Rural Telephone Company—			
Cherokee	15.00	12.00	180.00

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Amherst Central Telephone Company—			
Cherokee.....	9.50	\$ 10.00	\$ 95.00
Attig & Petsel Mutual Telephone Company—			
Johnson.....	5.50	15.00	82.50
Athens & Riley Center Telephone Company—			
Kinggold.....	8.00	11.00	88.00
Aikin & Arispe Mutual Telephone Company—			
Union.....	9.25	9.00	83.25
Advance Rural Telephone Lines—			
Ida.....	100.50	20.00	2,010.00
Cherokee.....	10.70		214.00
Total.....	111.20	\$ 20.00	\$ 2,224.00
Aldrich Telephone Company—			
Warren.....	3.75	10.00	37.50
Advance Telephone Company—			
Mahaska.....	9.00	9.00	81.00
Argo Telephone System Line No. 6—			
Scott.....	9.00	11.00	99.00
Argo Telephone System Line No. 10—			
Scott.....	8.00	10.00	80.00
Acme Telephone Company—			
Linn.....	2.25	20.00	45.00
Buchanan.....	.25		5.00
Total.....	2.50	\$ 20.00	\$ 50.00
Audubon County Farmers Telephone Company—			
Audubon.....	100.00	15.00	1,500.00
Attica & Columbia Mutual Telephone Company—			
Marion.....	19.00	11.00	209.00
Monroe.....	1.00		11.00
Total.....	20.00	\$ 11.00	\$ 220.00
Argo-Pleasant Valley Telephone Line (Stafford H. L.)—			
Scott.....	5.50	8.00	44.00
Acworth Telephone Company—			
Warren.....	8.00	9.00	72.00
Attica & McClintock Telephone Company—			
Marion.....	7.50	12.00	90.00
Argo Mutual Telephone Line No. 3—			
Scott.....	6.00	14.00	84.00
Audubon-Manning Telephone Company—			
Carroll.....	2.00	\$ 48.00	\$ 96.00
Audubon.....	17.00		816.00
Total.....	19.00	\$ 48.00	\$ 912.00
Antioch & Gravity Telephone Company—			
Taylor.....	11.00	7.63	83.93
Auburn Southwestern Telephone Company—			
Sac.....	5.75	11.00	63.25

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Andrew-Iowa North Telephone Line No. 4— Jackson.....	10.00	\$ 7.00	\$ 70.00
Arispe & Grant Telephone Company— Union.....	6.00	11.00	66.00
Alburnette Telephone Association— Linn.....	1.00	25.00	25.00
Adair Telephone Company— Adair.....	1.00	16.00	16.00
Guthrie.....	17.00		272.00
Total.....	18.00	\$ 16.00	\$ 288.00
Alcorn & Jeffries Telephone Line— Benton.....	4.50	16.00	72.00
Braden Telephone Company— Washington.....	6.00	10.00	60.00
Belinda Center Telephone Company— Lucas.....	21.75	7.00	152.25
Marion.....	1.25		8.75
Total.....	23.00	\$ 7.00	\$ 161.00
Bloomfield Telephone Company— Manassas.....	4.00	12.50	50.00
Big Rock Telephone Company— Linn.....	1.00	25.00	25.00
Bear Creek Mutual Telephone Company— Wapello.....	2.50	15.00	37.50
Bowser Telephone Line— Linn.....	2.50	18.00	45.00
Burr Oak Telephone Company— Taylor.....	10.00	11.00	110.00
Blue Line Farmers Mutual Telephone Company— Ringgold.....	7.25	14.00	101.50
Big Nine Telephone Company— Wapello.....	4.00	12.50	50.00
Bear Grove Mutual Telephone Company — Cass.....	10.00	10.00	100.00
Black Hawk Telephone Company— Keokuk.....	7.00	7.00	49.00
Bear Creek Mutual Telephone Company— Guthrie.....	8.00	9.00	72.00
Bidwell Telephone Company— Wapello.....	11.25	\$ 10.00	\$ 112.50
Bedford & Plattville Telephone Company— Taylor.....	15.00	10.00	150.00
Bloomington Telephone Company— Lecatur.....	10.50	8.00	84.00
Ringgold.....	2.50		20.00
Total.....	18.00	\$ 8.00	\$ 104.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Barnes City & Nashua Mutual Telephone Company— Mahaska.....	4.50	\$ 11.00	\$ 49.50
Brooklyn & Malcolm Telephone Company— Poweshiek.....	7.00	12.00	84.00
Big Grove Township Telephone Company— Benton.....	14.50	12.00	174.00
Bee Line Telephone Company— Tama.....	10.00	9.00	90.00
Beaconsfield & Grand River Mutual Telephone Co.— Decatur.....	3.25	12.00	39.00
Ringgold.....	3.00		36.00
Total.....	6.25	\$ 12.00	\$ 75.00
Bagley South Eastern Farmers Mutual Telephone Co.— Guthrie.....	5.50	12.00	66.00
Barr Telephone Company— Mahaska.....	4.03	11.00	44.33
Big Four Telephone Company— Buchanan.....	2.50	11.00	27.50
Business Corner Mutual Telephone Company— Keokuk.....	8.25	11.00	90.75
Bushy Ridge Telephone Company— Tama.....	4.42	15.00	66.30
Brookside Telephone Company— Cedar.....	6.00	12.00	72.00
Jones.....	11.75		141.00
Total.....	17.75	\$ 12.00	\$ 213.00
Bertram & Mt. Vernon Telephone Company— Linn.....	7.00	12.00	84.00
Big Six Mutual Telephone Company— Grundy.....	5.50	6.00	33.00
Hardin.....	7.50		45.00
Total.....	13.00	\$ 6.00	\$ 78.00
Bob Street Telephone Company— Buchanan.....	4.50	10.00	45.00
Byron Township Telephone Company— Buchanan.....	5.00	13.00	65.00
Barnes City & Oneoka Telephone Company— Mahaska.....	5.60	14.00	78.40
Bunker Hill Telephone Association— Jones.....	7.25	11.00	79.75
Buckeye Valley Telephone Company— Benton.....	6.25	12.00	75.00
Belle Plaine & Dayton Telephone Co.— Iowa.....	2.75	11.00	30.25
Benton.....	5.50		66.00
Total.....	8.25	\$ 11.00	\$ 90.25

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Bailey Spring Telephone Company—			
Winnebuck	22.00	\$ 7.00	\$ 154.00
Blackton-Plattville Telephone Company—			
Ringgold	1.25	12.00	15.00
Taylor	2.75		45.00
Total	5.00	\$ 12.00	\$ 60.00
Bertram & Big Creek Telephone Company—			
Linn	11.00	10.00	110.00
Benton Short Line Mutual Telephone Company—			
Ringgold	5.25	10.00	52.50
Beaconsfield & Elston Telephone Company—			
Ringgold	9.00	12.00	108.00
Burgen Farmers Telephone Company —			
Allamakee	4.75	11.00	52.25
Beaconsfield & Monroe Center Telephone Company—			
Ringgold	9.00	10.00	90.00
Boone Telephone Company—			
Linn	7.00	11.00	77.00
Bear Creek Private Telephone Company—			
Winnebuck	5.00	14.00	70.00
Allamakee	6.00		84.00
Total	11.00	\$ 14.00	\$ 154.00
Buelah Telephone Company—			
Tama	16.00	12.00	192.00
Big Two Telephone Company—			
Jasper	7.00	12.00	84.00
Blanchard, Coin & College Springs Mutual Telephone Company—			
Page	28.00	14.00	408.00
Bland & Donnelly Telephone Company—			
Linn	1.50	10.00	15.00
Buchanan	6.00		60.00
Total	7.50	\$ 10.00	\$ 75.00
Big Four Telephone Company—			
Van Buren	7.00	Not assessed	See for 1904.
Big Four Mutual Telephone Company—			
Keokuk .....	.68	20.00	12.40
Brown-Shaffer Telephone Company—			
Washington	4.25	15.00	63.75
"B" or "1100" Telephone Line—			
Keokuk	9.25	9.00	83.25
Buffalo Valley Telephone Company—			
Buchanan	9.00	10.00	90.00
Bagley & Cooper Farmers Mutual Telephone Co.—			
Guthrie	1.50	11.00	16.50
Greene	12.50		148.50
Total	15.00	\$ 11.00	\$ 165.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Bula Telephone Company— Mahaska.....	9.50	\$ 9.00	\$ 85.50
Bachelor Telephone Company— Page.....	6.25	8.00	50.00
Boulder Private Telephone Line— Linn.....	6.75	8.00	54.00
Blairs Ferry Telephone Company— Linn.....	8.00	11.00	88.00
Brand Mutual Telephone Company— Appanoose	8.25	11.00	35.75
Brush-College & State Line Mutual Telephone Co.— Ringgold.....	6.75	10.00	67.50
Taylor.....	1.00	.....	10.00
Total.....	7.75	\$ 10.00	\$ 77.50
Butler Telephone Company— Butler.....	20.00	10.00	200.00
Buffalo & Blue Grass Telephone Company— Scott.....	6.00	9.00	54.00
Buckeye Telephone Company No. 33— Mahaska.....	5.25	11.00	57.75
Box Elder Telephone Company— Lucas.....	8.25	12.00	30.00
Clarke.....	2.50	.....	30.00
Total.....	5.75	\$ 12.00	\$ 60.00
Bloody Seven Telephone Company— Wapello.....	2.00	10.00	20.00
Buffalo Telephone Company— Scott.....	5.00	7.50	37.50
Banner (Lawton) Telephone Company— Woodbury	6.50	12.00	62.40
Benton (Corydon) Telephone Company— Wayne.....	9.00	9.00	81.00
Bohemian Telephone Company— Tama.....	16.00	10.00	160.00
Belinda & Southwestern Telephone Company— Lucas.....	10.50	6.00	63.00
Marion.....	4.75	.....	28.50
Total.....	15.25	\$ 6.00	\$ 91.50
Bakers Grove No. 1 & 2 Telephone Company— Tama.....	18.75	12.00	225.00
Bear Grove & Baker Telephone Company— Guthrie.....	19.25	10.00	192.50
Bartholomew Mutual Telephone Company— Washington.....	8.00	12.00	96.00
Blake, Rosencrance & Brady Telephone Company— Buchanan.....	1.50	10.00	15.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Burr Oak Mutual Telephone Company—			
Maha-ka.....	1.50	\$ 10.00	\$ 15.00
Keokuk.....	9.50	.....	95.00
Total.....	11.00	\$ 10.00	110.00
Bunch & Unionville Telephone Company—			
Davis.....	5.00	9.00	45.00
Appanoose.....	4.50	.....	40.50
Total.....	9.50	\$ 9.00	\$ 85.50
Black Diamond Telephone Company—			
Page.....	1.00	10.00	10.00
Taylor.....	10.50	.....	105.00
Total.....	11.50	\$ 10.00	\$ 115.00
Brooklyn Central Telephone Line No. 5—			
Poweshiek.....	6.50	14.00	91.00
Brooklyn & Harmony Telephone Company—			
Poweshiek.....	8.50	14.00	119.00
Bear Creek Telephone Company—			
Buchanan.....	5.00	12.50	62.50
Brooklyn-Hartwick Telephone Company—			
Poweshiek.....	12.00	9.00	108.00
Bear Creek Telephone Company—			
Benton.....	4.50	11.00	49.50
Brooklyn Central Telephone Line No. 1—			
Poweshiek.....	9.00	11.00	99.00
Buck Creek Telephone Company—			
Page.....	18.50	12.00	162.00
Brooklyn Central Telephone Line No. 9—			
Poweshiek.....	4.00	18.00	72.00
Bagley & Ocon River Mutual Telephone Company—			
Guthrie.....	12.75	10.00	127.50
Blue Creek Telephone Line—			
Linn.....	8.00	9.00	72.00
Bunker Hill Mutual Telephone Company—			
Washington.....	6.00	15.00	90.00
Bethel Telephone Company—			
Keokuk.....	2.75	20.00	55.00
Bunch & Pleasant Hill Telephone Company—			
Davis.....	6.00	12.50	75.00
Big Four Telephone Company—			
Lucas.....	8.00	12.50	87.50
Benton Telephone Company—			
Lucas.....	7.25	12.00	87.00
Banner Telephone Company—			
Linn.....	9.00	10.00	90.00
Burchinal Rural Telephone Company—			
Cerro Gordo.....	8.00	8.00	24.00

ASSESSED VALUATION OF

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Beaconsfield & Tingley Telephone Company—			
Ringgold.....	15.00	\$ 10.00	\$ 150.00
Bell Telephone Company (Clear Lake)—			
Cerro Gordo.....	7.50	12.00	90.00
Bethel Telephone Company—			
Davis.....	8.00	10.00	80.00
Brooklyn Central Telephone Company No. 21—			
Poweshiek.....	14.25	18.00	256.25
Tama.....	8.25	...	42.25
Total.....	17.50	\$ 18.00	\$ 227.50
Bear Creek Mutual Telephone Company—			
Hardin.....	7.50	18.00	135.00
Brooklyn Central Telephone Line No. 8—			
Poweshiek.....	9.00	18.00	117.00
Branch of Farmers Mutual Telephone Company of			
Dysart.....			
Benton.....	4.50	11.00	49.50
Brooklyn & South Eastern Mutual Telephone Company—			
Poweshiek.....	6.25	12.00	75.00
Burton & Grant Mutual Telephone Company—			
Montgomery.....	1.00	...	...
Adams.....	3.00	...	...
Total.....	4.00	Not assessable for 1904.	
Blaine Farmers Mutual Telephone Company—			
Wright.....	9.00	12.00	108.00
Franklin.....	1.00	...	12.00
Total.....	10.00	\$ 12.00	\$ 120.00
Brooklyn & North Ridge Telephone Company—			
Poweshiek.....	6.00	12.50	75.00
Bethle Telephone Company—			
Davis.....	7.75	11.00	85.25
Blumenstein Mutual Telephone Company—			
Washington.....	2.50	12.00	30.00
Brush Creek Telephone Company—			
Clark.....	3.00	Not assessable for 1904.	
Big Four Telephone Company—			
Jasper.....	12.00	11.00	132.00
Barnes City & Southwestern Telephone Company—			
Mahaska.....	6.25	6.80	42.50
Butterville Telephone Company—			
Marshall.....	1.00	32.00	32.00
Tama.....	4.50	...	144.00
Total.....	5.50	\$ 32.00	\$ 176.00
Burr Oak Telephone Company—			
Marion.....	.50	8.00	4.00
Mahaska.....	6.50	...	52.00
Total.....	7.00	\$ 8.00	\$ 56.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Big Four Telephone Company—			
Tama.....	4.00	\$ 7.50	\$ 30.00
Bridge Line Mutual Telephone Company—			
Wayne.....	2.75	8.00	22.00
Appanoose.....	5.00	.....	40.00
Total.....	7.75	\$ 8.00	\$ 62.00
Briscoe & Grant Mutual Telephone Company—			
Cass.....	8.50	9.00	81.50
Montgomery.....	4.25	.....	38.25
Adams.....	.25	.....	2.25
Total.....	8.00	\$ 9.00	\$ 72.00
Burlington & Augusta Telephone Company —			
Des Moines.....	42.00	18.00	756.00
Cherry Grove & Chester Telephone Company—			
Howard.....	14.00	8.00	112.00
Central Telephone Company—			
Linn.....	6.25	10.00	62.50
Corydon & Humeston Telephone Company—			
Wayne.....	16.25	10.00	162.50
Cedar Telephone Company—			
Linn.....	6.00	10.00	60.00
Clayton County Farmers Telephone Company—			
Clayton.....	24.00	12.00	288.00
Clearfield, Benton & Mt. Ayr Mutual Telephone Co.—			
Ringgold.....	20.50	11.00	225.50
Case Telephone Company—			
Sioux.....	27.50	12.00	330.00
County Line Telephone Company—			
Monroe.....	6.50	9.00	58.50
Central Telephone Company—			
Cerro Gordo.....	7.00	9.00	63.00
Coon Valley Center Telephone Company—			
Nac.....	8.00	10.00	80.00
County Line Mutual Telephone Company—			
Guthrie.....	.50	12.00	6.00
Dallas.....	1.00	.....	12.00
Madison.....	1.00	.....	12.00
Adair.....	7.00	.....	84.00
Total.....	9.50	\$ 12.00	\$ 114.00
Centennial Mutual Telephone Company—			
Montgomery.....	9.00	18.00	117.00
Clarinda & Shambaugh Mutual Telephone Company—			
Page.....	11.50	12.00	138.00
Clarinda & Northwestern Telephone Company—			
Page.....	6.00	11.00	66.00
College Springs & Shambaugh Telephone Company—			
Page.....	9.00	8.00	72.00

ASSESSED VALUATION OF

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Cono Line Telephone Company—			
Buchanan	6.00	\$ 10.00	\$ 60.00
Linn	1.00		10.00
Total	7.00	\$ 10.00	\$ 70.00
Conway & Shearer Telephone Company—			
Taylor	5.00	9.00	45.00
Coon Creek Mutual Telephone Company—			
Iowa	8.00	15.00	120.00
Benton	9.75		146.25
Total	17.75	15.00	266.25
Casey & Menlo Mutual Telephone Company—			
Adair .....	.75	14.00	10.50
Guthrie	10.25		143.50
Total	11.00	\$ 14.00	\$ 154.00
Comet Telephone Company—			
Mahaaks	3.25	18.00	42.50
Chariton & Russell Telephone Company—			
Lucas	5.50	12.00	66.00
Chequest Farmers Telephone Company—			
Davis	3.75	10.00	37.50
Van Buren	14.00		140.00
Total	17.75	\$ 10.00	\$ 177.50
Clear Creek Telephone Company—			
Keokuk	6.50	12.00	78.00
Charter Oak Farmers Telephone Company—			
Tama	5.25	10.00	52.50
Coal Glen Mutual Telephone Company—			
Marion	3.00	6.00	18.00
Lucas	20.00		120.00
Total	23.00	\$ 6.00	\$ 138.00
Chester & Grinnell Telephone Company—			
Poweshiek	6.00	15.00	90.00
Columbia Mutual Telephone Company—			
Marion	36.25	12.00	435.00
Lucas	30.00		360.00
Total	66.25	\$ 12.00	\$ 795.00
Cedar Valley Mutual Telephone Company—			
Monroe	13.75	8.00	110.00
Crow & Beene Telephone Company—			
Iowa	27.50	15.00	412.50
Johnson	1.50		22.50
Buchanan	1.00		15.00
Total	30.00	\$ 15.00	\$ 450.00
Crow, Fred H., Telephone Company—			
Iowa	8.50	16.00	136.00
Johnson	74.75		1,196.00
Washington	4.75		76.00
Total	88.00	\$ 16.00	\$ 1,408.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Cherry Grove Mutual Telephone Company—			
Jones	10.00	\$ 11.00	\$ 110.00
Colo & New Albany Telephone Company—			
Story	35.50	12.00	426.00
Cance Telephone Company—			
Winnebiek	20.00	8.00	160.00
Cedar Vale Telephone Company —			
Monroe	2.75	9.00	24.75
Lucas	6.25	.....	53.25
Total	9.00	\$ 9.00	\$ 81.00
Chillicothe & Munterville Telephone Company—			
Wapello	11.50	11.00	126.50
Cass Center Mutual Telephone Company—			
Cass	7.75	11.00	85.25
* Coin & Northboro Telephone Company—			
Page	24.00	15.00	360.00
Fremont	6.00	.....	90.00
Total	30.00	\$ 15.00	\$ 450.00
Cono & Quasqueton Telephone Line—			
Buchanan	4.75	11.00	52.25
County Line Telephone Company—			
Linn	4.00	10.00	40.00
Buchanan	2.50	.....	25.00
Total	6.50	\$ 10.00	\$ 65.00
College Corners Telephone Company—			
Guthrie	5.50	12.00	66.00
Dallas .....	.50	.....	6.00
Total	6.00	\$ 12.00	\$ 72.00
Conway & Sharpsburg Farmers' Mutual Tel. Co.—			
Taylor	10.50	11.00	115.50
Clarinda Short Line Telephone Company—			
Page	8.00	10.00	80.00
College Springs & State Line Telephone Company—			
Page	6.00	13.00	78.00
Coal Creek & What Cheer Telephone Company—			
Mahaska	2.50	14.00	35.00
Keokuk	7.50	.....	105.00
Total	10.00	\$ 14.00	\$ 140.00
College Springs & Braddyville Farmers' Rural Tel. Co.—			
Page	8.00	14.00	112.00
Carrollton Independent Telephone Company—			
Carroll	25.00	8.00	200.00
Crescent Telephone Company—			
Cerro Gordo	6.50	7.00	45.50
Crowley Telephone Line—			
Buchanan	6.20	11.00	68.20

ASSESSED VALUATION OF

TABLE No. 3—Continued.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Cannon Ball Telephone Company— Van Buren	1.00	\$ 8.00	\$ 8.00
Covington & Northwestern Telephone Company— Iowa	15.25	9.00	137.25
Conway-Clearfield Telephone Company— Taylor	11.00	12.00	132.00
Cresco & Kandalville Telephone Company— Howard	2.50	12.00	30.00
Winneshiek	7.25		87.00
Total	9.75	\$ 12.00	\$ 117.00
Church Hill Telephone Company— Grundy	7.25	12.00	87.00
Conway & Gordon Telephone Company— Taylor	8.00	11.00	88.00
Columbus City & Cotter Telephone Company— Louis	12.00	9.00	108.00
Coakley, J. W., Telephone Line— Adams	24.00	5.00	120.00
Coon River Telephone Company— Sec	11.00	9.00	99.00
Cleghorn Farmers' Mutual Telephone Company— Cherokee	10.00	11.00	110.00
Clover Dell Mutual Telephone Company— Washington	8.75	15.00	131.25
Communia Farmers' Mutual Telephone Co.— Clayton	12.00	10.00	120.00
Crumley, O. M., Telephone Line— Warren .....	.75	14.00	10.50
Concord Telephone Company— Warren	6.50	10.00	65.00
Clear Creek No. 6 Telephone Company— Keokuk	10.50	7.75	81.38
Confidence & Bethlehem Straight Line Telephone Co.— Wayne	7.00	8.00	56.00
Center Rural Telephone Company— Jasper	4.25	11.00	46.75
Poweshiek .....	.75		8.25
Total	5.00	\$ 11.00	\$ 55.00
Cedar Telephone Company— Jefferson	4.50	12.00	54.00
Clanton Valley Telephone Company— Madison	2.75	12.00	33.00
Warren	6.75		81.00
Total	9.50	\$ 12.00	\$ 114.00
Cross Roads Mutual Telephone Company— Davis	5.25	11.00	57.75

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
College Springs Stub Line Telephone Co.— Page.....	3.00	\$ 10.00	\$ 30.00
Creston-Ringgold Farmers Mutual Telephone Co.— Union.....	14.75	10.00	147.50
Cotter, E. G., Telephone Line— Johnson.....	26.00	10.00	260.00
Linn.....	6.00	.....	60.00
Iowa.....	5.00	.....	50.00
Benton.....	2.00	.....	20.00
Total.....	80.00	\$ 10.00	\$ 800.00
Center Mutual Telephone Company— Keokuk.....	6.00	15.00	90.00
Creston & Grant Telephone Company— Union.....	9.75	8.00	78.00
Center Mutual Telephone Company— Guthrie.....	12.25	Not assessable for 1904.	
Cottage Hill Telephone Company— Jones.....	5.75	12.00	69.00
Coon Valley Mutual Telephone Company— Guthrie.....	5.50	9.00	49.50
Coon Rapids & Carrollton Telephone Company— Carroll.....	28.00	18.00	299.00
Greene.....	1.00	.....	18.00
Total.....	24.00	\$ 18.00	\$ 812.00
Cedar Township Telephone Line— Lucas.....	5.00	11.00	55.00
Custer Telephone Company— Cass.....	6.00	12.50	75.00
Carlton Telephone Company— Marshall.....	4.50	11.00	49.50
Tama.....	4.75	.....	52.25
Total.....	9.25	\$ 11.00	\$ 101.75
Center Telephone Company— Center.....	7.25	10.00	72.50
Crescent Telephone Company— Adams.....	8.00	9.00	72.00
Union.....	1.25	.....	11.25
Total.....	9.25	\$ 9.00	\$ 83.25
Charter Oak Telephone Company— Clarke.....	8.00	11.00	88.00
Cone Telephone Company— Linn.....	1.50	9.00	13.50
Buchanan.....	5.00	.....	45.00
Benton.....	.50	.....	4.50
Total.....	7.00	\$ 9.00	\$ 68.00
Crescent Mutual Telephone Company— Clarke.....	15.00	9.00	135.00

ASSESSED VALUATION OF

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Clark Farmers' Telephone Company— Tama	7.25	\$ 10.00	\$ 72.50
Ocon Valley Mutual Telephone Company— Sac.	10.00	10.00	100.00
Calhoun	1.00		10.00
Total	11.00	\$ 10.00	\$ 110.00
Carnsforth & Victor Telephone Company— Poweshiek	6.00	15.00	90.00
Chelsea Star Telephone Company— Poweshiek	4.22	11.51	48.57
Tama	3.02		34.66
Total	7.84	\$ 11.51	\$ 90.23
Chariton & Cambria Telephone Company— Lucas	7.00	11.00	77.00
Wayne	7.50		82.50
Total	14.50	\$ 11.00	\$ 159.50
Center Point & Honey Hill (Ind.) Telephone Company— Benton	1.00	12.00	12.00
Linn	2.50		30.00
Total	3.50	\$ 12.00	\$ 42.00
Carroll Telephone Company— Tama	11.00	11.00	121.00
Cedar Telephone Company— Wayne	12.00	10.00	120.00
Coggan & Prairiesburg Free Line Telephone Co.— Linn	8.00	10.00	80.00
Culver-Gould & Smith Telephone Company— Cedar	60.00	20.00	1,200.00
Cole & Johnson Grove Mutual Telephone Company— Story	11.00	12.00	132.00
Canton Co-Operative Telephone Company— Lyon	2.00	30.00	60.00
Confidence & South Chariton Telephone Company— Wayne	8.00	6.12	48.96
Center Point & Toddville Telephone Company— Linn	11.00	10.00	110.00
City Telephone Line— Buchanan	3.00	20.00	60.00
County Line Telephone Company— Lyon	1.00	25.00	25.00
Cedar Ridge Union Telephone Company— Benton .....	.50	10.00	5.00
Linn	3.00		30.00
Total	8.50	\$ 10.00	\$ 85.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Curry Telephone Company—			
Ringgold.....	.50	\$ 14.44	\$ 7.22
Taylor.....	4.00	.....	57.76
Total.....	4.50	\$ 14.44	\$ 64.98
Center Point-Urbana Telephone Company—			
Linn.....	9.00	9.00	81.00
Crescent Coal Company Telephone Company—			
Mahaaka.....	8.40	7.50	25.50
Culver-Leffingwell Telephone Line—			
Carroll.....	1.87	12.50	17.12
Coon Valley Mutual Telephone Company—			
Taylor.....	18.00	12.50	225.00
Central Telephone Company—			
Marshall.....	5.50	8.00	44.00
Tama.....	5.00	.....	44.00
Total.....	11.00	\$ 8.00	\$ 88.00
Cone Telephone Line—			
Tama.....	5.00	12.00	60.00
Center North No. 4 Putnam Township Telephone Co.—			
Linn.....	7.00	12.00	84.00
Chelsea, Hartwick & Burr Oak Telephone Company—			
Tama.....	8.25	10.00	82.50
Poweshiek.....	80.00	.....	80.00
Total.....	11.25	\$ 10.00	\$ 112.50
Critchfield-Badley Mutual Telephone Company—			
Ringgold.....	5.50	9.00	49.50
Cass Mutual Telephone Company—			
Jones.....	24.00	14.00	336.00
Chelsea & Haven Telephone Company—			
Poweshiek.....	2.25	11.00	24.75
Tama.....	8.50	.....	98.50
Total.....	10.75	\$ 11.00	\$ 118.25
Center Telephone Company—			
Linn.....	7.00	8.00	56.00
Columbia Center Telephone Company—			
Tama.....	6.50	15.00	97.50
Cedar Springs Telephone Company—			
Linn.....	2.00	11.00	22.00
Conway-Blockton Telephone Company—			
Taylor.....	15.50	10.96	169.98
Confidence & Milledgeville Telephone Company—			
Wayne.....	2.50	9.00	22.50
Appanoose.....	6.50	.....	58.50
Total.....	9.00	\$ 9.00	\$ 81.00
Cedar Valley Telephone Company—			
Marion.....	8.75	10.00	87.50
Monroe.....	2.50	.....	25.00
Total.....	6.25	\$ 10.00	\$ 62.50

ASSESSED VALUATION OF

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Cedar Mutual Telephone Company—			
Calhoun	12.00	\$ 11.00	\$ 132.00
Center Point, Green's Grove & Toddville Telephone Company—			
Linn	12.00	7.00	84.00
Clearfield & Southwestern Telephone Company—			
Taylor	12.00	9.00	108.00
Corydon Township Telephone Company—			
Wayne	11.00	9.00	99.00
Coaltrain Telephone Line —			
Jefferson	4.50	11.00	49.50
Van Buren	4.00	.....	44.00
Henry	1.50	.....	16.50
Total	10.00	\$ 11.00	\$ 110.00
Center Point & Lewis Bottom Independent Telephone Company—			
Linn	4.75	Not assess	able for 1904.
Cedar Central Rural Telephone Company—			
Oberokee	11.75	11.00	129.25
Cherry Grove & Emeline Telephone Company—			
Jackson	3.00	Not assess	able for 1904.
Central City & Waubeek (Middle Section) Telephone Company—			
Linn	2.00	8.00	16.00
Central Telephone Company No. 2—			
Davis	4.00	Not assess	able for 1904.
Cedar (Promise City) Telephone Company—			
Wayne	12.00	7.00	84.00
Clothes Line Telephone Company—			
Poweshiek	1.75	10.00	17.50
Clearfield & Maloy Telephone Company—			
Ringgold	13.00	9.00	117.00
Taylor	1.00	.....	9.00
Total	14.00	\$ 9.00	\$ 126.00
Cottonwood Telephone Line—			
Ringgold	10.50	10.00	105.00
Delphos, Benton & Mt. Ayr Mutual Telephone Company—			
Ringgold	9.00	11.00	99.00
Denmark Independent Telephone Company—			
Lee	53.75	12.99	708.16
Davis, W. T., Private Telephone Line—			
Fremont	6.00	6.00	36.00
Diagonal & Mt. Ayr Telephone Company—			
Ringgold	13.00	12.00	156.00
Delta Short Line Telephone Company—			
Keokuk	8.00	10.00	80.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Denison Telephone Company—			
Jackson	25.00	\$ 8.00	\$ 200.00
Drakeville & Bloomfield Mutual Telephone Company—			
Davis	6.00	11.00	66.00
Dugan & Mt. Ayr Telephone Company—			
Ringgold	15.50	8.00	124.00
Dedham & Viola Center Telephone Company—			
Audubon	18.25	18.00	172.25
Carroll	7.00	.. ..	91.00
Total	20.25	\$ 18.00	\$ 268.25
Daytonville Mutual Telephone Company—			
Washington	8.50	15.00	52.50
Diagonal Telephone Company—			
Buchanan	7.50	7.50	56.25
Danville Mutual Telephone Company—			
Davis	4.50	14.00	63.00
Doe Branch Telephone Company—			
Carroll	8.50	12.00	102.00
Diagonal, Benton & Maloy Mutual Telephone Company—			
Ringgold	16.75	10.00	167.50
Dublin Telephone Company—			
Washington	15.75	12.00	204.75
Doude-Leando Southwestern Telephone Company—			
Van Buren	14.00	10.00	140.00
Diamond Telephone Company—			
Lucas	5.00	7.50	37.50
Monroe	7.00	.....	52.50
Total	12.00	\$ 7.50	\$ 90.00
Dutch Flat Farmers' Mutual Telephone Company—			
Davis	6.50	12.50	81.25
Dallas & Bauer Mutual Telephone Company—			
Marion	17.50	9.00	157.50
Warren	6.00	.....	54.00
Total	23.50	\$ 9.00	\$ 211.50
Dalmanetha Telephone Company—			
Guthrie	11.00	13.00	143.00
Derby & Cambria Telephone Company—			
Lucas	8.50	12.00	102.00
Wayne	8.00	.....	96.00
Total	16.50	\$ 12.00	\$ 198.00
Diagonal, Knowlton & Shannon City Mutual Telephone Company—			
Ringgold	14.00	10.00	140.00
Derby & Warren Township Telephone Company—			
Lucas	10.25	10.00	102.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Denker & Kinross Mutual Telephone Company—			
Washington	5.75	16.00	\$ 92.00
Keokuk	2.50		40.00
Total	8.25	\$ 16.00	\$ 132.00
Deep River & Tilton Telephone—			
Poweshiek	9.00	10.00	90.00
Keokuk	1.00		10.00
Total	10.00	\$ 10.00	\$ 100.00
Dale Southern Telephone Company—			
Guthrie	2.50	14.00	35.00
"Dney" Telephone Company (John Orris)—			
Washington	4.50	11.00	49.50
Dysart & Clutier Telephone Company—			
Tama	15.00	Not assessable for 1904.	
Denison Bottom Telephone Company—			
Linn	1.50	12.50	18.75
Benton	2.50		31.25
Total	4.00	\$ 12.50	\$ 50.00
Deep River & Pleasant Ridge Telephone Company—			
Poweshiek	9.50	10.00	95.00
Diagonal Telephone Company—			
Hardin	8.00	12.00	96.00
Grundy	1.50		18.00
Total	9.50	\$ 12.00	\$ 114.00
Duffy Telephone Company—			
Buchanan	2.75	8.00	22.00
Delaware	5.25		42.00
Linn	1.00		8.00
Total	9.00	\$ 8.00	\$ 72.00
Delta Mutual Telephone Company—			
Keokuk .....	.87	108.00	30.96
Diagonal Telephone Company—			
Lucas	6.75	10.00	67.50
Deer Park Mutual Telephone Company—			
Washington	4.00	13.00	52.00
Dutch Creek Telephone Company—			
Washington	6.00	13.00	78.00
Keokuk .....	.50		6.50
Total	6.50	\$ 13.00	\$ 84.50
Dysart & Garrison Telephone Company—			
Benton	10.50	10.00	105.00
Dry Creek Telephone Company—			
Benton	10.00	11.00	110.00
Deer Creek Telephone Company—			
Tama	10.50	9.00	94.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Delaware Farmers' Mutual Telephone Company—			
Sac.	14.00	\$ 12.00	\$ 168.00
Downey & Scott Telephone Company—			
Cedar	1.25	12.00	20.00
Johnson.	6.75	.....	75.00
Total.....	8.00	\$ 12.00	\$ 96.00
Dinsdale & Bainbeck Farmers' Telephone Company—			
Grundy.	5.00	11.00	55.00
Tama	4.00	.....	44.00
Total.....	9.00	\$ 11.00	\$ 99.00
Derby & Leroy Telephone Company—			
Lucas	5.50	11.00	60.50
Clarke .....	.75	.....	8.25
Decatur.	1.50	.....	16.50
Total.....	7.75	\$ 11.00	\$ 85.25
Diagonal, Clearfield & South Line Telephone Company—			
Ringgold.....	11.75	15.00	176.25
Taylor .....	.25	.....	3.75
Total	12.00	\$ 15.00	\$ 180.00
Erastus & Coon Rapids Telephone Company—			
Guthrie.	16.00	11.00	176.00
East Clear Creek Mutual Telephone Company—			
Johnson	7.00	10.00	70.00
Elk Run Telephone Company—			
Tama	9.50	10.00	95.00
Eldora & Fairfax Telephone Company—			
Hardin.....	6.00	10.00	60.00
East Toledo Telephone Company—			
Tama	2.75	13.00	35.75
Essex & Norwich Telephone Company—			
Page	18.00	13.00	234.00
Eldora & Owasa Telephone Company—			
Hardin	11.00	11.00	121.00
Eldora & Whitten Telephone Company—			
Hardin.....	13.75	11.00	151.25
Elberson-Irving Telephone Company—			
Tama	5.00	13.00	65.00
Eldora Center Mutual Telephone Company—			
Grundy .....	.25	14.00	3.50
Hardin.....	7.75	.....	108.50
Total.....	8.00	\$ 14.00	\$ 112.00
Elk Valley Telephone Company—			
Ringgold	2.75	9.82	27.00
Decatur.....	11.25	.....	110.47
Total.....	14.00	\$ 9.82	\$ 137.47
Edmundson Telephone Company—			
Keokuk	4.25	18.00	76.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
East Nodaway Telephone Company—			
Page	9.25	\$ 14.00	\$ 129.50
Montgomery	8.25		45.50
Total	12.50	\$ 14.00	\$ 1.75
Eme Canto Telephone Company—			
Jackson	9.00	11.00	99.00
English Telephone Company—			
Lucas	22.50	10.00	225.00
East Lancaster Telephone Company—			
Keokuk	11.25	9.00	101.25
Ehler Telephone Company—			
Delaware	8.75	9.00	33.75
Linn	1.50		13.50
Total	5.25	\$ 9.00	\$ 47.25
Eldora, Rough Wood & Point Pleasant Telephone Company—			
Hardin	19.00	14.00	266.00
Eldorado Telephone Company—			
Marion	5.25	8.00	42.00
Monroe	7.25		52.00
Total	12.50	\$ 8.00	\$ 100.00
Eureka Farmers Mutual Telephone Company—			
Ringgold	17.00	9.00	153.00
Elliot & Grant Mutual Telephone Company—			
Harrison .....	.75	12.00	9.00
Montgomery	12.25		132.00
Total	16.00	\$ 12.00	\$ 192.00
Elm Grove Telephone Company—			
Linn	8.00	10.00	80.00
Essex & Bethesda Telephone Company—			
Page	18.00	15.00	195.00
Elm Grove Mutual Telephone Company—			
Keokuk	14.00	10.00	140.00
East Union Telephone Company—			
Hardin	4.00	13.00	52.00
East Winterset Mutual Telephone Company—			
Madison	4.50	16.00	72.00
Erwin, J. W., Telephone Company—			
Iowa .....	.17	30.00	5.10
Evergreen Telephone Company—			
Clarke	12.00	8.00	96.00
Elk Township Telephone Company—			
Buena Vista	6.50	6.00	39.00
East Lincoln Farmers Telephone Company—			
Adams	4.00	16.00	64.00
East Liberty Telephone Company—			
Muscatine	1.62	20.00	32.40

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
East Lyman Mutual Telephone Association— Case.....	7.00	\$ 12.00	\$ 84.00
Ely Telephone Line No. 1— Linn	7.00	18.00	91.00
Epworth Rural Telephone Company— Oherokee.....	10.00	14.00	140.00
East Walnut Telephone Company— Adair	7.00	13.00	91.00
Elliott & Pleasant Township Mutual Telephone Co.— Case.....	6.25	14.00	87.50
Eastern Central Telephone Company— Iowa..... Pownshick.....	8.00 8.50	12.00	96.00 102.00
Total.....	11.50	\$ 12.00	\$ 188.00
Eureka Farmers Mutual Telephone Company— Marion.....	5.25	9.00	47.25
East Lincoln Telephone Line— Warren.....	16.25	10.00	162.50
East Marion Telephone Company— Hamilton.....	20.00	8.00	160.00
English River Mutual Telephone Company— Washington	5.00	10.00	50.00
Elleston & Kellerton Telephone Company— Ringgold.....	13.75	9.00	123.75
Elliott & Pilot Grove Mutual Telephone Company— Montgomery	20.00	25.00	500.00
East Grove Telephone Company— Cerro Gordo.....	6.75	10.00	67.50
Essex-Bethesda Mutual Telephone Company— Page.....	18.00	10.00	180.00
Early Farmers Mutual Division "A" Telephone Co.— Sac.....	17.50	10.00	175.00
East Liberty Telephone Company— Marshall.....	27.00	15.00	405.00
East River Telephone Company— Page	12.50	12.00	150.00
East Highland & Columbia Telephone Company— Tama.....	18.00	11.00	198.00
East Buffalo Telephone Company— Buchanan	8.25	16.00	52.00
Elliot Northwestern Mutual Telephone Company— Montgomery	14.00	12.50	175.00
Pottawattamie.....	18.00		225.00
Total.....	32.00	\$ 12.50	\$ 400.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Elleston & Hopeville Farmers Mutual Telephone Co.—			
Ringgold.....	11.75	\$ 9.00	\$ 105.75
Decatur.....	1.75	.....	15.75
Clarke.....	4.00	.....	36.00
Total.....	17.50	\$ 9.00	\$ 157.50
East Byron Telephone Company—			
Buchanan.....	5.00	12.50	62.50
Enterprise Telephone Company—			
Worth.....	8.00	17.50	52.50
Cerro Gordo.....	1.00	.....	17.50
Total.....	4.00	\$ 17.50	\$ 70.00
Eldora, Pleasant View & Steamboat Rock Telephone Company—			
Harding.....	12.00	12.00	144.00
East Summit Telephone Company—			
Adair.....	12.00	12.50	150.00
East Telephone Company No. 5—			
Jackson.....	6.00	8.00	48.00
Exley, O. S., Private Telephone Line—			
Decatur.....	8.00	10.00	80.00
Clarke.....	8.50	.....	85.00
Lucas.....	24.00	.....	240.00
Total.....	40.50	\$ 10.00	\$ 405.00
East Long Grove Mutual Telephone Company—			
Scott.....	18.00	12.00	216.00
East Orange Mutual Telephone Company—			
Carroll.....	6.00	10.00	60.00
Elk Creek Mutual Telephone Company—			
Decatur.....	8.00	12.00	96.00
Ringgold.....	5.00	.....	60.00
Total.....	8.00	\$ 12.00	\$ 96.00
Evergreen Telephone Company—			
Cedar.....	16.00	13.43	214.88
Exira & Audubon Township Mutual Telephone Co.—			
Audubon.....	17.50	12.00	210.00
East Fremont Telephone Company—			
Johnson.....	8.87	14.00	124.18
Muscatine.....	.18	.....	1.82
Total.....	8.50	\$ 14.00	\$ 119.00
Eden Mutual Telephone Company—			
Sac.....	28.50	16.00	456.00
Ida.....	1.50	.....	24.00
Total.....	30.00	\$ 16.00	\$ 480.00
Ellington Telephone Company—			
Hancock.....	12.00	15.00	180.00
Egypt Telephone Company—			
Van Buren.....	5.75	16.00	92.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Fairview Telephone Company—			
Louisa	8.00	\$ 10.00	\$ 80.00
Flemingsville & Alburnett Telephone Company—			
Linn	3.75	10.00	37.50
Fremont Farmers Telephone Company—			
Howard	2.00	12.00	24.00
Winnebago	7.50		90.00
Total	9.50	\$ 12.00	\$ 114.00
Farmers Division "E" Telephone Company—			
See	2.75	12.00	33.00
Farmers Mutual Telephone Company—			
Hardin	1.50	11.00	16.50
Franklin	4.25		46.75
Total	5.75	\$ 11.00	\$ 63.25
Farmers & Merchants Mutual Telephone Company—			
Ringgold	34.88	14.00	488.32
Farmers Telephone Line No. 1200—			
Keokuk	8.00	12.50	100.00
Farmers Mutual (Gilden) Telephone Company—			
Greene	1.25	10.00	12.50
Carroll	12.25		122.50
Total	13.50	\$ 10.00	\$ 135.00
Farmers Lake View (Division "F") Telephone Co.—			
See	12.00	10.00	120.00
Farmers Mutual (Conway) Telephone Company—			
Taylor			50.00
Fayette Independent Telephone Company—			
Linn	6.00	9.00	54.00
Farmers Co-operative Telephone Company—			
Boone	9.75	8.00	78.00
Fairview Telephone Company—			
Mahaska	8.00	10.00	80.00
Fairplay Farmers Mutual Telephone Company—			
Taylor	8.75	11.00	96.25
Franklin Telephone Company—			
Monroe	5.50	10.00	55.00
Franklin Mutual Telephone Company—			
Keokuk	7.00	11.00	77.00
Farmers Mutual Telephone Company—			
Shelby	16.25	7.69	124.96
Farmers Telephone Company Division "D"—			
See	11.00	11.00	121.00
Fairview Telephone Company—			
Buchanan	7.00	7.50	52.50
Fremont Center Telephone Company—			
Buchanan	9.00	10.00	90.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Fair Haven Telephone Company—			
Tama	12.00	\$ 12.50	\$ 150.00
Farmers Mutual Telephone Company—			
Woodbury	6.25	12.00	75.00
Farmers Central Telephone Company—			
Winneshiek	5.50	13.00	71.50
Farmers Mutual Telephone Line No. 5 of Argo—			
Boott	5.75	12.00	69.00
Farmers Independent Telephone Company—			
Decatur	8.50	10.00	85.00
Farmers Mutual Grant Township Telephone Company—			
Hancock .....	.75	11.00	8.25
Winnebago	9.25	.....	101.75
Total	10.00	\$ 11.00	\$ 110.00
Franklin Short Line Telephone Company—			
Cass	20.00	12.00	240.00
Farmers Mutual (Dexter) Telephone Company—			
Dallas	2.00	12.00	24.00
Madison	72.00	.....	864.00
Total	74.00	\$ 12.00	\$ 888.00
Farmers Mutual Telephone Company—			
Calhoun	12.00	14.00	168.00
Farmers Northwestern Mutual Telephone Company—			
Keokuk	4.62	12.00	55.44
Farmers Mutual Telephone Co. of Baxter—			
Jasper	6.50	12.00	78.00
Marshall	7.50	.....	90.00
Total	14.00	\$ 12.00	\$ 168.00
Farmers Mutual Telephone Company—			
Benton	15.00	10.00	150.00
Farmers Mutual Telephone Company (Yarmouth)—			
Des Moines	38.25	12.00	459.00
Louisa	7.25	.....	87.00
Henry	7.50	.....	90.00
Total	53.00	\$ 12.00	\$ 636.00
Farmers Mutual (Birmingham) Telephone Company—			
Jefferson	2.00	7.00	14.00
Van Buren	40.75	.....	285.25
Total	42.75	\$ 7.00	\$ 299.25
Farmers South Telephone Line—			
Polk	6.25	10.00	62.50
Fremont Farmers Telephone Company—			
Winneshiek	8.00	12.00	96.00
Howard	1.50	.....	18.00
Total	9.50	\$ 12.00	\$ 114.00
Farmers Mutual Telephone Company—			
Keokuk	5.50	13.00	71.50

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Farmers Mutual (Utica) Telephone Company— Van Buren	50.00	\$ 9.00	\$ 450.00
Farmers Mutual Telephone Company of Carl— Adair	2.00	10.50	21.00
Adams	80.00	.....	815.00
Total	82.00	\$ 10.50	\$ 886.00
Farmers Mutual (Kalona) Telephone Company— Johnson	1.62	10.00	16.20
Washington	9.00	.....	90.00
Total	10.62	\$ 10.00	\$ 106.20
Farmers Mutual Telephone Company— Page	6.00	11.00	66.00
Fairview Independent Telephone Company— Linn	10.00	12.00	120.00
Farmers Creek Telephone Company— Jackson	5.00	15.00	75.00
Fairview Mutual Telephone Company— Wayne	9.00	10.00	90.00
Farmers Mutual No. "2" Telephone Company— Calhoun	18.00	13.00	234.00
Farmers Central Telephone Company— Tama	5.50	10.00	55.00
Marshall	5.50	.....	55.00
Total	11.00	\$ 10.00	\$ 110.00
Finchford Mutual Telephone Company— Black Hawk	19.00	15.00	285.00
Bremer	4.00	.....	60.00
Butler	9.00	.....	135.00
Total	32.00	\$ 15.00	\$ 480.00
Farmers Mutual Telephone Company— Linn	14.50	14.00	203.00
Farmers Rural No. 1 Telephone Company— Butler	8.50	18.00	68.00
Farmers Mutual Telephone Company— Clarke	17.00	12.50	212.50
Farmers Mutual Telephone Company— Butler	8.25	10.00	62.50
Fisher Telephone Line— Washington	8.75	10.88	40.80
Johnson .....	.75	.....	8.16
Total	4.50	\$ 10.88	\$ 48.96
Farmers Rural No. 1 Telephone Company— Hamilton	9.00	12.00	108.00
Farmers Northwestern Telephone Company— Clarke	9.25	10.00	92.50

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment
Farmers East Mutual Telephone Company—			
Appanoose.....	1.65	\$ 12.00	\$ 19.80
Wayne.....	1.00	.....	12.00
Total.....	2.65	\$ 12.00	\$ 31.80
Fremont Township Mutual Telephone Company—			
Johnson.....	10.50	14.00	147.00
Louisa.....	5.50	....	77.00
Total.....	16.00	\$ 14.00	\$ 224.00
Farmers Mutual "A" Branch Telephone Company—			
Tama.....	8.50	9.00	81.50
Fairview Telephone Company—			
Tama.....	13.00	12.00	156.00
Farmers Line No. 3 (Andrew) Telephone Company—			
Jackson.....	6.00	10.00	60.00
Fairview & Bethesda Telephone Company—			
Page.....	9.00	10.00	90.00
Montgomery.....	8.00	.....	80.00
Total.....	12.00	\$ 10.00	\$ 120.00
Fairview & Lewis Telephone Company—			
Cass.....	8.00	12.00	96.00
Fairview & Shambaugh Rural Telephone Company—			
Page.....	10.00	12.00	120.00
Farmers Telephone Company (Harrison)—			
Harrison.....	13.25	8.00	106.00
Fansler Farmers Mutual Telephone Company—			
Guthrie.....	8.50	11.00	93.50
Fielding Telephone Company—			
Cherokee.....	29.50	13.00	383.50
Plymouth.....	2.50	.....	32.50
Total.....	32.00	\$ 13.00	\$ 416.00
Felix Telephone Company No. 2—			
Grundy.....	4.25	13.00	55.25
Farmers Rock Falls Telephone Company—			
Cerro Gordo.....	7.00	10.00	70.00
Farmers Telephone Line (Lenocker)—			
Pottawattamie.....	72.00	14.00	1,008.00
Fletcher Telephone Company—			
Cass.....	9.50	15.00	142.50
Fairview Mutual Telephone Company—			
Poweshiek.....	2.75	20.00	55.00
Farm Line No. 6 (Alta) Telephone Company—			
Buena Vista.....	2.50	10.00	25.00
Farmers Mutual Telephone Company of Panora—			
Guthrie.....	7.00	8.00	56.00
Farmers Mutual (Dysart Central) Telephone Company—			
Tama.....	8.50	35.00	122.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Farmers Friend Telephone Company—			
Linn	9.00	\$ 10.00	\$ 90.00
Fertile Telephone Company—			
Worth	7.50	14.00	105.00
Ferry Telephone Company—			
Mahaska	9.50	8.00	76.00
Farmers Independent Telephone Company—			
Polk	9.00	10.00	90.00
Farmers Mutual Telephone Company—			
Woodbury	6.25	10.00	62.50
Farmers Union Telephone Company—			
Van Buren ..	28.50	8.00	188.00
Farmers Rural No. 1 (Milford) Telephone Company—			
Dickinson	5.00	12.50	62.50
Clay	5.00	.....	62.50
Total	10.00	\$ 12.50	\$ 125.00
Farmers Mutual Telephone Company—			
Kossuth	12.50	10.00	125.00
Farmers Central Telephone Company —			
Marshall	6.00	12.00	72.00
Jasper	6.50	.....	78.00
Total	12.50	\$ 12.00	\$ 150.00
Franklin Mutual Telephone Company—			
Washington .....	.50	12.00	6.00
Iowa	2.00	.....	24.00
Total	2.50	\$ 12.00	\$ 30.00
Farmers Mutual Telephone Company—			
Buchanan	11.00	11.00	121.00
Farmers Mutual Telephone Company—			
Wayne	11.00	9.00	99.00
Freedom Telephone Company—			
Lucas ..	2.50	11.00	27.50
Wayne ..	4.50	.....	49.50
Total	7.00	\$ 11.00	\$ 77.00
Forest Hill Telephone Company—			
Jones	10.00	8.00	80.00
Farmers Mutual Argo No. 9 Telephone Company—			
Scott ..	6.50	14.00	91.00
Farmers Mutual Telephone Company—			
Lyon	15.00	10.00	150.00
Franklin Center Mutual Telephone Company—			
Marion	23.00	11.00	253.00
Warren	1.00	.....	11.00
Total	24.00	\$ 11.00	\$ 264.00
Farmers Mutual Argo Telephone System No. 7—			
Scott ..	8.75	14.00	52.50

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Fertile & Wheelerwood Farmers Mutual Telephone Co.—			
Cerro Gordo.....	6.00	\$ 6.00	\$ 36.00
Worth.....	8.00	.....	18.00
Total.....	9.00	\$ 6.00	\$ 54.00
Farmers Linn Grove Telephone Company—			
Linn.....	15.00	10.00	150.00
Fairview Mutual Telephone Company—			
Clarke.....	9.50	11.00	104.50
Decatur.....	.75	.....	8.25
Total.....	10.25	\$ 11.00	\$ 112.75
Free Stony Creek Telephone Company —			
Linn.....	8.25	9.00	74.25
Warren.....	1.00	.....	9.00
Total.....	9.25	\$ 9.00	\$ 83.25
Farmers Telephone Company—			
Jackson.....	2.00	16.00	32.00
Four Corners Telephone Company—			
Jefferson.....	8.00	10.00	80.00
Farmers Union Telephone Association—			
Lyon.....	7.50	9.00	67.50
Four Mile Telephone Company—			
Tama.....	9.00	10.00	90.00
Farmers & Merchants Mutual Telephone Company—			
Ringgold.....	11.50	9.00	103.50
Farmers Independent Telephone Company—			
Decatur.....	8.50	10.00	85.00
Fairfax Telephone Line—			
Linn.....	4.50	9.44	42.48
Farmers Mutual Telephone Association—			
Lyon.....	18.00	10.00	180.00
Farmers Mutual (Stockport) Telephone Company—			
Van Buren.....	28.00	11.00	308.00
Henry.....	1.00	.....	11.00
Total.....	29.00	\$ 11.00	\$ 319.00
Farmers Mutual Independent Telephone Company—			
Linn.....	1.00	32.50	32.50
Farmers Mutual No. 1 (Glasgow) Telephone Co.—			
Jefferson.....	14.50	12.00	174.00
Van Buren.....	8.50	.....	42.00
Total.....	18.00	\$ 12.00	\$ 216.00
Farmers Mutual Telephone Company—			
Winnebago.....	6.00	11.00	66.00
Worth.....	11.00	.....	121.00
Total.....	17.00	\$ 11.00	\$ 187.00
Farmers Telephone Association of Otter Creek—			
Jackson.....	26.00	9.00	234.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Farmers (Monti) Telephone Company—			
Suchanan	9.50	\$ 9.00	\$ 85.50
Farmers Mutual (Rural Route No. 2) Telephone Co.—			
Grundy	9.25	11.00	101.75
Farmers Telephone Line No. 7—			
Lyon	8.50	10.00	85.00
Farmers Mutual Telephone Company—			
Grundy	15.00	15.00	225.00
Grant District Mutual Telephone Company—			
Keokuk	4.00	15.00	60.00
Gilman & Southwestern Telephone Company—			
Marshall	1.00	10.00	10.00
Jasper	12.00	.. ..	120.00
Total	13.00	\$ 10.00	\$ 130.00
Gravity & Bedford Mutual Telephone Company—			
Taylor	8.00	13.00	104.00
German Telephone Company—			
Tama	10.00	12.00	120.00
Poweshiek	8.00	.. ..	96.00
Total	18.00	\$ 12.00	\$ 216.00
Gildden & Richland Center Telephone Company—			
Carroll	14.00	13.00	182.00
Garnaville Telephone Company—			
Clayton	47.25	10.00	472.50
Gravity & Guss Mutual Telephone Company—			
Taylor	11.75	11.00	129.25
German Township Pioneer Telephone Company—			
Keokuk	13.25	8.00	106.00
Grinnell & Lynnville Telephone Company —			
Jasper	7.50	13.00	97.50
Poweshiek	11.50	.. ..	149.50
Total	19.00	\$ 13.00	\$ 247.00
Grandview & Fort Louisa Telephone Company—			
Louisa	6.00	11.00	66.00
Gowne Telephone Company—			
Calhoun	2.00	20.00	40.00
Webster	38.00	.. ..	760.00
Total	40.00	\$ 20.00	\$ 800.00
Garfield No. 21 Telephone Company—			
Mahaaska	8.25	12.00	99.00
Good Hope Telephone Company—			
Woodbury	8.75	14.00	122.50
Grant Township Telephone Company—			
Guthrie	18.50	11.00	203.50
Grant Center Mutual Telephone Company—			
Hardin	9.00	10.00	90.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Grand Meadow Farmers Mutual Telephone Company— Clayton.....	32.00	\$ 9.00	\$ 288.00
German Center Telephone Company— Wayne.....	5.00	10.00	50.00
Great Western Telephone Company— Monroe.....	4.91	12.00	58.92
Geneva Mutual Telephone Company— Benton.....	8.25	12.00	99.00
Gay Center & Blockton Telephone Company— Taylor.....	7.75	15.00	116.25
Grape Vine Telephone Company— Guthrie.....	7.50	13.00	97.50
Grover Farmers Telephone Company— Buchanan.....	4.75	10.00	47.50
Germany Telephone Company— Lucas.....	9.58	10.00	95.80
German Mutual Telephone Company— Scott.....	15.00	11.00	165.00
Clinton.....	20.00	.....	200.00
Total.....	41.00	\$ 11.00	\$ 451.00
Great Northern Farmers Telephone Company— Winnebiek.....	23.00	10.00	230.00
Gilman & South Highland Telephone Company— Marshall.....	1.00	10.00	10.00
Tama.....	19.00	.....	190.00
Total.....	20.00	\$ 10.00	\$ 200.00
Globe Telephone Line— Buchanan.....	8.75	10.00	87.50
Gritter Mutual Telephone Company— Iowa.....	5.50	13.00	71.50
Green Line Mutual Telephone Company— Ringgold.....	7.50	9.00	67.50
Goeldner Telephone Company— Keokuk.....	9.50	9.00	85.50
Guthrie Center & Northwestern Telephone Company— Guthrie.....	17.87	7.50	134.02
Graff Bros. Private Telephone Line— Sioux.....	.25	40.00	10.00
Grove Mutual Telephone Company— Davis.....	22.50	9.00	202.50
Gatesville-Diagonal Telephone Company— Buchanan.....	7.00	11.00	77.00
German Independent Telephone Association— Iowa.....	4.75	15.00	71.25

TABLE No. 8-CONTINUED

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Gilman & South Central Telephone Company—			
Jasper	5.50	\$ 9.00	\$ 49.50
Marshall	2.00		18.00
Total	7.50	\$ 9.00	\$ 67.50
Grant & Audubon Township Mutual Telephone Co.—			
Audubon	10.00	16.00	160.00
Guthrie	16.00		256.00
Total	26.00	\$ 16.00	\$ 416.00
German Island Farmers Mutual Telephone Company—			
Sac	14.25	10.11	144.06
German-American Telephone Company—			
Union	2.25	15.00	33.75
Great Western Telephone Company—			
Linn	5.00	13.00	65.00
Glasgow & Denova Mutual Telephone Company—			
Jefferson	8.75	8.00	80.00
Henry	6.25		50.00
Total	10.00	\$ 8.00	\$ 80.00
Green Center Mutual Telephone Company—			
Washington	3.00	12.50	37.50
Johnson	4.25		53.13
Iowa	19.75		246.88
Total	27.00	\$ 12.50	\$ 337.50
Grinnell & Turner Telephone Company—			
Jasper	4.00	17.50	70.00
Poweshiek	1.60		17.50
Total	5.00	\$ 17.50	\$ 87.50
Greenwood Telephone Company—			
Buchanan	4.50	10.00	45.00
Benton	3.00		30.00
Total	7.50	\$ 10.00	\$ 75.00
Grant Township Telephone Line—			
Carroll	4.00	15.00	60.00
Gilman & Newburg Telephone Company—			
Marshall	2.00	10.00	20.00
Jasper	8.00		80.00
Poweshiek .....	.50		5.00
Total	10.50	\$ 10.00	\$ 105.00
Gibson Short Line Telephone Company—			
Keokuk .....	.20	540.00	108.00
German Telephone Company—			
Linn	7.50	9.00	67.50
Grady & Hayes Mutual Telephone Company—			
Adams	5.00	9.00	45.00
Guthrie Center & Coon River Mutual Telephone Co.—			
Guthrie	10.25	8.00	82.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Grant Center Mutual Telephone Company—			
Taylor.....	2.50	4 11.00	\$ 27.50
Adams.....	5.00	.....	55.00
Total.....	7.50	\$ 11.00	\$ 82.50
Guernsey & Deep River Telephone Company—			
Poweshiek.....	9.00	10.00	90.00
Iowa.....	2.50	.....	25.00
Total.....	11.50	\$ 10.00	\$ 115.00
Gladstone Rural Telephone Company—			
Tama.....	5.50	14.00	77.00
Grant-Mortons Mills Telephone Company—			
Montgomery.....	9.00	8.00	72.00
Griffin Telephone Line—			
Boone.....	10.00	8.00	80.00
Grant & Housler Telephone Company—			
Adams.....	1.00	9.00	9.00
Montgomery.....	7.00	.....	63.00
Total.....	8.00	\$ 9.00	\$ 72.00
Great Northern Telephone Company—			
Monroe.....	10.00	9.00	90.00
Grove Hollow Telephone Line—			
Lucas.....	6.00	9.00	54.00
Greens Grove Telephone Line—			
Linn.....	5.00	15.00	75.00
Grangers Telephone Company—			
Lucas.....	7.50	8.00	60.00
Glidden Willow Creek Mutual Telephone Co.—			
Carroll.....	7.00	10.00	70.00
Glenwood Farmers Telephone Company—			
Winneshiek.....	40.00	12.50	500.00
Garvin, Monticello & Toledo Telephone Company—			
Tama.....	18.00	10.00	180.00
Gifford Mutual Telephone Company—			
Hardin.....	5.00	14.00	70.00
Grandview Telephone Company—			
Tama.....	5.50	10.00	55.00
Glendale Telephone Company—			
Mahaska.....	2.50	16.00	40.00
Great Northern Telephone Company—			
Davis.....	4.25	9.00	38.25
Grace Hill Telephone Company—			
Washington.....	8.50	10.00	85.00
Grove Farmers Mutual (N. 15 Mi.) Telephone Co.—			
Grundy.....	4.75	11.00	52.25
Tama.....	5.75	.....	63.25
Total.....	10.50	\$ 11.00	\$ 115.50

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Grant & Hayes Telephone Company—			
Adams	4.50	\$ 100.00	\$ 450.00
Montgomery	8.00	.....	800.00
Total	7.50	\$ 100.00	\$ 750.00
Grant Mutual Telephone Company—			
Montgomery. ....	.75	60.00	45.00
Gillespie Mutual Farmers Telephone Company —			
Benton	5.50	Not assessa	ble for 1904.
Guernsey & Vctor Mutual Telephone Company—			
Poweshiek	10.00	18.00	180.00
Germania Telephone Company—			
Buchanan	8.00	10.00	80.00
Glendale Telephone Company—			
Washington	16.50	18.00	214.50
Great Northern Telephone Company—			
Adams.	5.50	18.00	71.50
Grant Center Mutual Telephone Company—			
Union	8.75	10.00	87.50
Great Wycondah Telephone Company—			
Davis	6.75	11.00	74.25
Guthrie Center & Monteith Rural Telephone Company—			
Guthrie.	10.00	10.00	100.00
Highland Mutual Telephone Line—			
Ringgold.	18.00	8.00	104.00
Highland Center Telephone Company—			
Van Buren	7.50	8.00	60.00
Hutton Telephone Company—			
Van Buren	1.50	20.00	30.00
Hess Mutual Telephone Company—			
Sac	5.00	8.00	40.00
Hollendale Mutual Telephone Company—			
Hancock	1.50	12.00	18.00
Winnebago	8.50	.....	102.00
Total	10.00	\$ 12.00	\$ 120.00
Harrison Telephone Company—			
Louisa	6.00	10.00	60.00
Harper Mutual No. 8 Telephone Line—			
Keokuk	1.50	16.00	24.00
Hartwick & Belle Plaine Farmers Mutual Telephone Company—			
Iowa	2.00	11.00	22.00
Poweshiek	12.00	.....	132.00
Benton	2.00	.....	22.00
Total	16.00	\$ 11.00	\$ 178.00
Heiny, W. A., Private Telephone Line—			
Warren	2.75	9.00	24.75

ASSESSED VALUATION OF

TABLE No. 3—CONTINUED.

Names of Companies and Counties	Mileage	Assessment per mile	Total assessment
Harmony Telephone Company— Lucas	3.38	\$ 15.00	\$ 50.70
Holt Township Telephone Company— Taylor	12.00	12.00	144.00
Howard Farmers Telephone Company— Tama	14.75	10.00	147.50
Hawkeye Telephone Company— Linn	3.50	12.71	44.49
Harper Mutual Telephone Company No. 1— Keokuk	7.50	11.00	82.50
Holden Mutual Telephone Company— Ringgold	18.00	9.00	162.00
Harvey Mutual Telephone Company— Marion	1.00	40.00	40.00
Hopkins Telephone Company— Taylor	25.00	11.00	275.00
Hickory Telephone Company— Tama	17.00	10.00	170.00
Hawkeye Telephone Company— Iowa	12.50	13.00	162.50
Highland Telephone Company— Cedar .....	.83	12.50	10.38
Johnson	5.00		70.75
Total	5.00	\$ 12.50	\$ 74.87
Hickory Grove Central Telephone Company— Jasper	10.75	13.00	139.75
Highland North Eastern Farmers Telephone Company— Winnebago	11.00	10.00	110.00
High Prairie Telephone Company— Wapello	2.25	13.00	29.25
Keokuk	8.75		48.75
Total	6.00	\$ 13.00	\$ 78.00
Home Center Telephone Company— Buchanan	8.50	15.00	127.50
Homer No. 1 Telephone Company— Buchanan	8.50	12.00	102.00
Hawkeye Telephone Company— Lucas	5.50	10.00	55.00
Highlandville Telephone Company— Winnebago	20.00	10.00	200.00
Harper Mutual No. 3 Telephone Company— Keokuk	12.50	11.00	137.50
Hawkeye Telephone Company— Monroe	4.50	Not assessable for 1904.	
Hardin County Central Telephone Company— Hardin	30.00	12.00	360.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Horn & Clark Private Telephone Line—			
Keokuk.....	.04	\$ 180.00	\$ 6 00
Holt Center Mutual Telephone Company—			
Taylor.....	10.25	18.00	183.25
Harmony & Kendallville Telephone Company—			
Winneshiek.....	5.50	17.45	95.97
Hill Side Mutual Telephone Company—			
Iowa.....	16.00	12.00	192.00
Hepburn-Bethesda Central Telephone Company—			
Page.....	12.87	11.00	136.07
Hubbard & Buckeye Independent Mutual Telephone Company—			
Hardin.....	18.00	10.00	180.00
Hawkeye Mutual Telephone Company—			
Keokuk.....	.50	12.00	6.00
Washington.....	28.00	.....	334.00
Total.....	28.50	\$ 12.00	\$ 342.00
Hickory Grove Farmers Mutual Telephone Company—			
Taylor.....	9.50	14.00	133.00
Homan & Van Wagnen Private Telephone Line—			
Adams.....	.00	17.50	10.50
Hall Telephone Company—			
Wayne.....	.87	14.00	12.18
Hawkeye Telephone Company—			
Buchanan.....	9.50	7.50	71.25
Hall, E. P., Telephone Company—			
Appanoose.....	.25	40.00	10.00
Henderson Private Telephone Company—			
Linn.....	2.00	16.00	32.00
Happy Home Telephone Company—			
Linn.....	6.83	12.00	75.96
Hall Line Telephone Company—			
Linn.....	2.81	9.00	20.79
Buchanan.....	2.81	.....	21.79
Total.....	4.62	9 00	41.58
"H" Line No. "1500" Telephone Company—			
Keokuk.....	5.00	15.00	75.00
Howard & Bewlan Chapel Telephone Company—			
Wayne.....	12.25	9.00	119.25
Horse Shoe Bend Mutual Telephone Company—			
Johnson.....	1.00	12.57	12.57
Washington.....	2.50	.....	31.42
Total.....	3.50	\$ 12.57	\$ 43.99
Highland Township No. 1 Telephone Company—			
Union.....	5.50	11.00	60.50

ASSESSED VALUATION OF

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Hoozier Creek Telephone Company—			
Johnson	8.00	\$ 10.00	\$ 80.00
Linn	2.00	.....	20.00
Total	10.00	\$ 10.00	\$ 100.00
Hazel Dell Telephone Company—			
Muscatine	4.50	16.00	72.00
Cedar	2.00	.....	32.00
Johnson .....	.50	.....	8.00
Total	7.00	\$ 16.00	\$ 112.00
Hartwick Northern Telephone Company—			
Poweshiek	8.00	16.00	48.00
Hawkeye Mutual (What Cheer) Telephone Company—			
Keokuk	8.00	11.00	88.00
Hildebrand-Willfong-Carpenter Telephone Company—			
Buena Vista	8.00	12.00	96.00
Hardin & Franklin Telephone Company—			
Franklin	24.00	13.46	323.04
Hardin	2.00	.....	26.92
Total	26.00	\$ 13.46	\$ 349.96
Hazel Dell Mutual Telephone Company—			
Taylor	12.75	18.00	229.50
Harrison & Township Telephone Company—			
Manaska	8.75	15.00	56.25
Hopeville & Pleasant Township Telephone Company—			
Union	21.75	8.00	174.00
Clarke	2.00	.....	16.00
Total	23.75	\$ 8.00	\$ 190.00
Hepburn-Villisca Telephone Company—			
Page	6.00	8.00	48.00
Montgomery	2.00	.....	16.00
Total	8.00	\$ 8.00	\$ 64.00
Hartland Mutual Telephone Company—			
Marshall	16.00	11.00	176.00
Humeston & Cambria Telephone Company—			
Wayne	8.00	9.00	72.00
Hall Private Telephone Line—			
Linn	7.00	9.00	63.00
High Point Telephone Company—			
Adams	7.00	11.00	77.00
Hilton (South Amana) Telephone Company—			
Iowa	6.25	14.00	87.50
Highland Telephone Company —			
Cedar	7.00	18.00	126.00
Huxley Mutual Telephone Company—			
Polk	7.00	18.00	126.00
Story	16.75	.....	301.50
Total	23.75	\$ 18.00	\$ 427.50
Hopewell Telephone Company—			
Van Buren	9.00	11.00	99.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Hartwick No. 1 Telephone Company—			
Poweshiek.....	8.50	\$ 15 00	\$ 52.50
Highland Jack Rural Telephone Company—			
Monroe	10.00	10.00	100.00
Honey Creek Valley Mutual Telephone Company—			
Marshall.....	2.75	10.00	27.50
Hardin.....	9.25	.....	92.50
Total.....	12.00	\$ 19.00	\$ 120.00
Haven & Tama Telephone Company —			
Tama.....	16.00	11.00	176.00
Hollinghead-Goltry Telephone Line—			
Lucas.....	8.00	18.00	54.00
Hauch & Rampton Telephone Line—			
Benton.....	11.25	Not assess	able for 1904.
Hamburg & Madison Telephone Company—			
Fremont.....	10.50	18.00	189.50
Hepburn-Bethesda-Clarinda Telephone Company—			
Page	18.00	10.00	180.00
Hopeville & Grand River Mutual Telephone Company—			
Clarke.....	8.50	10.00	85.00
Decatur.....	10.00	.....	100.00
Total	18.50	\$ 10 00	\$ 185.00
Home Mutual Telephone Company—			
Marshall	19.75	12.00	237.00
Harmony Mutual Telephone Company—			
Clay.....	11.00	16.00	176.00
Hammonsburg Telephone Company—			
Warren.....	6.00	Not assess	able for 1904.
High & Dry Agricultural Telephone Company—			
Monroe	11.00	Not assess	able for 1904.
Highland Short Line Telephone Company—			
Union.....	6.00	11.88	67.98
Harvey Porter Telephone Line—			
Wayne.....	2.00	10.00	20.00
Hartwick Mutual Telephone Company—			
Poweshiek.....	4.50	12 00	54.00
Highland Telephone Company—			
Tama	9.00	12.00	108.00
Half Acre Telephone Line—			
Poweshiek	7 00	11.00	77.00
Hitt & Stiles Telephone Line—			
Davis	4.00	8.00	32.00
Hotchkiss & Stoakesberry Mutual Telephone Co.—			
Davis	17.00	8.00	186.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Henderson Prairie Farmers Mutual Telephone Co.—			
Clayton	5.50	\$ 18.00	\$ 71.50
Fayette	5.75		49.75
Allamakee	1.75		22.75
Total	11.00	\$ 18.00	143.00
Hatfield & Watterson Mutual Telephone Company—			
Ringgold	4.50	10.00	45.00
Iowa & Missouri Telephone Company—			
Ringgold	15.00	9.00	135.00
Iowa Falls & Owasa Telephone Company—			
Hardin	15.50	14.00	217.00
Industrial Mutual Telephone Company—			
Kinggold	9.00	9.00	81.00
Iowa-Hilton Township Telephone Company—			
Iowa	33.25	13.00	432.25
Irving Mutual Telephone Company—			
Tama	2.00	12.00	24.00
Benton	4.50		54.00
Total	6.50	\$ 12.00	\$ 78.00
Iowa County Mutual Telephone Company—			
Iowa	65.00	16.00	1,040.00
Independent (Hammerville) Telephone Company—			
Linn	2.75	119.15	327.66
Benton	3.25		357.25
Total	6.00	\$ 119.15	\$ 714.89
Independent Mutual Telephone Company—			
Washington	4.25	9.00	38.25
Iowa Center Telephone Company—			
Benton	3.88	13.00	50.44
Iowa River Road Rural Telephone Company—			
Louis .....	.50	40.00	20.00
Independent Telephone Company—			
Tama	3.50	8.00	28.00
Iowa City & West Branch Telephone Company—			
Cedar	1.00	10.00	10.00
Johnson	3.00		50.00
Total	3.00	\$ 10.00	\$ 60.00
Independent Telephone Company—			
Muscatine	8.00	9.00	72.00
Irish Grove Telephone Company—			
Warren	7.75	11.00	55.25
Independent Four Mutual Farmers Telephone Co. —			
Davis	4.50	9.00	40.50
Independent (Milo) Telephone Company—			
Warren	1.50	16.00	24.00
Independent Stub No. 2 (Milo) Telephone Co.—			
Warren	3.25	9.00	29.25

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Iowa Mutual Telephone Company— Keokuk	7.00	\$ 12.00	\$ 84.00
Iowa Falls, Ellis & Buckeye Mutual Telephone Co.— Hardin	17.00	14.00	238.00
Independent Northwest No. 49 Telephone Company— Poweshiek	9.50	10.00	95.00
Ivester Mutual Telephone Company— Grundy	10.00	14.00	140.00
Independent Mutual Telephone Company— Story	1.00	7.50	7.50
Indianapolis Telephone Company— Mahaska	8.00	10.00	80.00
Keokuk	4.75		47.50
Total	12.75	\$ 10.00	\$ 127.50
Independent Mutual Telephone Exchange of Urbana— benton	55.00	18.00	715.00
Independent Telephone Company— Wayne	5.75	8.00	46.00
Individual Telephone Line— Warren .....	.80	12.50	10.00
Indiana Telephone Line — Cass	7.00	10.85	75.95
Independent Mutual Telephone Company— Scott	17.50	12.00	210.00
Inwood & Rock Valley Mutual Telephone Company— Lyon	8.25		
Sioux	1.00		
Total	9.25	Not assessable for 1904.	
Independent Telephone Company— Poweshiek	11.50	8.00	92.00
Ingham Township Mutual Telephone Company— Franklin	25.00	16.00	400.00
Butler	5.00		80.00
Total	80.00	\$ 16.00	\$ 480.00
Juvenal Private Telephone Line — Polk .....	.88		8.00
Jack Oak Telephone Company— Warren	5.00	8.00	40.00
Jersey Telephone Company— Wayne	4.75	10.00	47.50
Jacob Telephone Company— Poweshiek	14.00	15.00	210.00
Johnson & Mt. Ayr Telephone Company— Ringgold	9.75	10.00	97.50
Jordans Grove Telephone Company— Linn	16.00	9.00	144.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Jefferson No. "24" Telephone Company— Mahaska.....	1.25	\$ 24.00	\$ 30.00
Jewell & Wall Lake Telephone Company— Hamilton.....	19.00	20.00	380.00
Jolly Eight Telephone Company— Jasper.....	4.00	12.00	48.00
Jamison Farmers Mutual Telephone Company— Clarke.....	8.12	12.50	101.50
Jefferson Telephone Company— Butler.....	11.25	11.00	123.75
Jewell North East Telephone Company— Hamilton.....	9.50	18.00	171.00
Johnson Telephone Company— Boone.....	7.00	9.00	63.00
Jasper Telephone Company— Greene.....	2.00	8.00	16.00
Carroll.....	20.00	.....	160.00
Total.....	22.00	\$ 8.00	\$ 176.00
Jay & Woodburn Telephone Company— Clarke.....	8.00	12.00	96.00
Jewell & Northwest Telephone Company— Hamilton.....	12.00	12.50	150.00
Jackson Center Telephone Company— Boone.....	25.00	18.00	450.00
Kennedy, J. M. Telephone Line— Harrison.....	4.00	8.00	32.00
Keswick & Webster Mutual Telephone Company— Keokuk.....	5.00	15.00	75.00
Keswick Southwestern Mutual Telephone Company— Keokuk.....	8.50	12.00	102.00
Keystone Luzerne Mutual Telephone Company— Benton.....	14.50	10.00	145.00
Kane & Homer Telephone Company— Benton.....	8.50	14.00	119.00
Keswick Northeastern Mutual Telephone Company— Keokuk.....	2.00	12.50	25.00
Kellerton & Mt. Ayr Mutual Telephone Company— Ringgold.....	14.50	7.00	101.50
Kellogg & Turner Telephone Company— Jasper.....	7.00	11.00	77.00
Kramer Mutual Telephone Company — Keokuk.....	6.00	10.00	60.00
Kelley Farmers Telephone Company— Story.....	5.00	13.00	65.00
Keswick-Thornburg Northern Telephone Company— Keokuk.....	6.75	13.00	87.75

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
K. K. Mutual Telephone Company—			
Keokuk.....	12.00	\$ 18.00	\$ 156.00
Kellerton & Tuskego Telephone Company—			
Decatur.....	8.87	10.00	88.70
Ringgold.....	7.88		78.80
Total.....	10.75	\$ 10.00	\$ 107.50
Kane Center Telephone Company —			
Tama.....	1.00	11.00	11.00
Benton	2.06		29.26
Total.....	3.06	\$ 11.00	\$ 40.26
Koszta & Belle Plaine Telephone Company—			
Iowa.....	4.00	15.00	60.00
Keswick, Ambrose & Armah Mutual Telephone Co.—			
Iowa.....	8.50	14.00	49.00
Keokuk.....	4.00		56.00
Total.....	7.50	\$ 14.00	\$ 105.00
Koszta Mutual Telephone Company—			
Iowa.....	.69	80.79	21.24
Koszta & Luzerne Telephone Company—			
Iowa.....	3.50	10.00	85.00
Benton.....	8.75		57.50
Total.....	7.25	\$ 10.00	\$ 72.50
Kniffin & Promise City Mutual Telephone Company—			
Wayne.....	18.00	9.00	117.00
Knuser Farmers Mutual Telephone Company—			
Sac.....	4.00	10.00	40.00
Knowledge Point Mutual Telephone Company—			
Mahaska.....	4.50	14.00	63.00
Kent North Platte Farmers Mutual Telephone Co.—			
Union.....	9.25	12.00	111.00
Kendrick Chapel & What Cheer Telephone Company—			
Keokuk.....	8.00	11.00	88.00
Kellerton & Beaconsfield Telephone Company—			
Ringgold.....	7.75	10.00	77.50
Kendallville & Burr Oak Telephone Company—			
Winnechick.....	10.00	9.00	90.00
Keswick & Northwestern Telephone Company—			
Keokuk.....	4.00	16.00	64.00
Iowa.....	.50		8.00
Total.....	4.50	\$ 16.00	\$ 72.00
Kellogg & Highland Telephone Company—			
Jasper.....	12.00	9.00	108.00
Klondike Telephone Company—			
Wayne.....	20.00	8.00	160.00
Kent & Cromwell Farmers Mutual Telephone Co.—			
Union.....	9.00	13.00	117.00

ASSESSED VALUATION OF

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Kiron Telephone Company—			
Ida.....	29.00	\$ 14.00	\$ 4.06
Crawford.....	14.50	.....	2.06
Sac.....	23.00	.....	3.22
Total.....	66.50	\$ 14.00	\$ 9.31
Kuester Telephone Company—			
Cass.....	2.50	11.00	27.50
King Telephone Company—			
Wayne.....	2.00	6.25	12.50
Lucas.....	3.00	.....	18.75
Total.....	5.00	\$ 6.25	\$ 31.25
Kingsley Telephone Company—			
Plymouth.....	80.00	22.00	1,760.00
Woodbury.....	25.00	.....	550.10
Cherokee.....	4.25	.....	98.50
Total.....	109.25	\$ 22.00	\$ 2,408.50
Lombardy Mutual Telephone Company—			
Montgomery.....	10.00	14.00	140.00
Long Branch Telephone Company—			
Page.....	11.75	2.00	141.00
Lincoln Rural Telephone Company—			
O'Brien.....	21.50	11.00	236.50
Loftice, M. J., Telephone Line—			
Howard.....	9.00	10.00	90.00
Mitchell.....	51.00	.....	510.00
Total.....	60.00	\$ 10.00	\$ 600.00
Lime Springs & Bristol Telephone Company—			
Howard.....	5.50	13.00	71.50
Lott's Creek Mutual Telephone Company—			
Ringgold.....	16.00	7.00	112.00
Lakeside Farmers Telephone Company—			
Sac.....	7.50	12.00	90.00
Laurens & Curlew Telephone Company—			
Palo Alto.....	20.03	11.00	220.40
Pocahontas.....	4.00	.....	44.00
Total.....	24.00	\$ 11.00	\$ 264.00
Logan Township Telephone Company—			
Lyon.....	14.00	11.00	154.00
Lennox Farmers Mutual Telephone Company—			
Beuton.....	2.75	8.00	22.00
Iowa.....	4.75	.....	38.00
Total.....	7.50	\$ 8.00	\$ 60.00
Lower Muscatine Road Telephone Company—			
Cedar.....	1.50	14.00	21.00
Johnson.....	19.25	.....	269.50
Total.....	20.75	\$ 14.00	\$ 290.50
Lincoln Telephone Company—			
Lucas.....	7.00	9.00	63.00
La Fayette Telephone Company—			
Linn.....	12.25	9.00	110.25

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Lincoln Mutual Telephone Company—			
Poweshiek.....	4.00	\$ 18.00	\$ 52.00
Iowa.....	7.00	.....	91.00
Total.....	11.00	\$ 18.00	\$ 143.00
Lake View Farmers (Division "B") Telephone Co.—			
Sac.....	14.00	11.00	154.00
Lacona & Southwestern Telephone Company—			
Lucas.....	7.62	10.00	76.20
Warren.....	4.00	.....	40.00
Total.....	11.62	\$ 10.00	116.20
Lacona & Milo Telephone Company—			
Warren.....	11.50	16.00	184.00
Linn Junction Telephone Company—			
Linn.....	10.00	9.00	90.00
Lakeside Telephone Company—			
Linn.....	7.00	10.00	70.00
La Fayette & Center Point Willow Line Telephone Company—			
Linn.....	8.50	8.00	68.00
Lyon & Osceola County Farmers Telephone Company—			
Lyon.....	13.00	10.00	130.00
Osceola.....	15.00	.....	150.00
Total.....	28.00	\$ 10.00	\$ 280.00
Lincoln Mutual Telephone Company—			
Adair.....	74.00	13.00	962.00
Lovilia Telephone Company—			
Monroe.....	14.50	9.00	130.50
Lee County Telephone Company—			
Lee.....	11.00	12.00	132.00
Luana Monona Farmers Telephone Company—			
Allamakee.....	2.00	12.50	25.00
Clayton.....	42.00	.....	525.00
Total.....	44.00	\$ 12.50	\$ 550.00
Liberty Telephone Company—			
Boone.....	6.00	12.00	72.00
Story.....	2.00	.....	24.00
Total.....	8.00	\$ 12.00	\$ 96.00
Lyle Telephone Company—			
Worth.....	12.50	16.00	200.00
Mitchell.....	17.00	.....	272.00
Total.....	29.50	\$ 16.00	\$ 472.00
La Fayette & Center Point Telephone Company—			
Linn.....	9.00	10.00	90.00
Ladora & Northern Telephone Company—			
Iowa.....	53.00	18.00	689.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Line No. "22" Telephone Company—			
Keokuk.....	12 50	\$ 9.00	\$ 112 50
La Fayette & Spring Valley Telephone Company—			
Linn.....	7.00	11.00	77.00
Lexington, West Chester Mutual Farmers Telephone			
Line—			
Keokuk.....	.75	11.00	8.25
Washington.....	8.25		90.75
Total.....	9.00	\$ 11.00	\$ 99.00
Luman Telephone Company—			
Van Buren.....	1.50	Not assessable for 1904	
Lenox & Kent Farmers Mutual Telephone Company—			
Taylor.....	7.50	10.00	75.00
Adams.....	5.88		58.80
Ringgold.....	.50		5.00
Total.....	13.88	\$ 10.00	\$ 138.80
Line No. "21" Telephone Company—			
Keokuk.....	10.25	10.00	102 50
Lucas & Norwood Telephone Company—			
Lucas.....	8.25	8.00	66.00
Lucas County North Western Telephone Company—			
Lucas.....	4.25	10.00	42.50
Marion.....	.25		2.50
Total.....	4 50	\$ 10.00	\$ 45.00
Lenox Northwestern Mutual Telephone Company—			
Adams.....	3.50	12.00	42.00
Taylor.....	7.00		84.00
Total.....	10.50	\$ 12.00	\$ 126.00
Liberty Telephone Company—			
Lucas.....	7.50	7.00	52 50
Lake Shore Telephone Company—			
Huchanan.....	1.00	16.00	16.00
Benton.....	.50		8.00
Total.....	1.50	\$ 16.00	\$ 24.00
Liberty Central Telephone Company—			
Cherokee.....	11.00	13.00	143.00
Lacey Rural No. "3" Telephone Company—			
Mahaska.....	6.50	13.00	84.50
Lohr Division Farmers Telephone Company—			
Sac.....	3.50	15.00	52 50
Locust Grove Mutual Telephone Company—			
Davis.....	8.00	9.00	72.00
Locust Grove Telephone Company—			
Wayne.....	11.50	8.00	92.00
Lyon County Telephone Company—			
Lyon.....	21.75	12.00	261.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Long Creek Telephone Company—			
Louisa	8.87	\$ 11.00	\$ 92.07
Linn Grove Telephone Company—			
Cedar	5.00	18.00	65.00
Lewis Southern Telephone Association—			
Cass	7.00	8.00	56.00
Lewis & Weston Telephone Company—			
Cass	7.00	16.00	112.00
Pottawattamie	8.00		128.00
Total	15.00	\$ 16.00	\$ 240.00
Lime Creek Telephone Company—			
Cerro Gordo	7.25	7.00	50.75
Hancock	8.75		26.25
Total	11.00	\$ 7.00	\$ 77.00
Lancaster Farmers No. 26 Telephone Company—			
Keokuk	8.00	10.00	80.00
Locust Hill Telephone Company—			
Jones .....	.50	15.00	7.50
Linn	2.00		30.00
Total	2.50	\$ 15.00	\$ 37.50
Little Northern Telephone Company—			
Appanoose	4.50	Not assessable for 1904.	
Lincoln Mutual Telephone Company—			
Johnson	8.25	10.00	82.50
Lake View Telephone Company—			
Hamilton	12.00	12.00	144.00
Lakeside Telephone Company—			
Muscatine	9.00	11.00	99.00
Linn Franklin Telephone Company—			
Linn	8.08	14.00	113.12
Long Grove & Donahue Telephone Company—			
Scott	18.00	11.00	148.00
Linn Grove Rural Telephone Company—			
Linn	7.50	10.00	75.00
Johnson .....	.50		5.00
Total	8.00	\$ 10.00	\$ 80.00
Laurel Hill Telephone Company—			
Jones	7.50	10.00	75.00
Liberty Telephone Company—			
Davis	8.50	10.00	85.00
Ludlow Telephone Company—			
Winnebago	5.00	10.00	50.00
Allamakee	40.00		400.00
Total	45.00	\$ 10.00	\$ 450.00
Long Grove Telephone Company—			
Scott	10.75	11.00	118.25

ASSESSED VALUATION OF

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Le Clere Telephone Company—			
Linn.....	8.00	\$ 10.00	\$ 80.00
Lake Shore Telephone Company—			
Cerro Gordo.....	20.00	10.00	200.00
La Grange Telephone Company—			
Lucas.....	7.00	9.00	63.00
Lincoln Farmers Telephone Company—			
Winneshiek.....	25.00	12.00	300.00
Lenox & Kent Star Telephone Company—			
Taylor.....	1.50	12.00	18.00
Adams.....	14.50		174.00
Union.....	1.00		12.00
Total.....	17.00	\$ 12.00	\$ 204.00
Long Creek Farmers Mutual Telephone Company—			
Clarke.....	8.50	10.00	85.00
Lake Side Telephone Company—			
Cerro Gordo.....	9.00	8.00	72.00
Linn Grove Telephone Company No. 1—			
Linn.....	9.00	11.00	99.00
Lone Tree Telephone Company—			
Buchanan.....	5.00	10.00	50.00
Liberty Telephone Company—			
Buchanan.....	1.50	23.23	34.85
Lakonta Telephone Company—			
Mahaska.....	8.00	7.00	56.00
Lyman Mutual Telephone Company—			
Cass.....	11.50	14.00	161.00
Luzerne & Blairstown Farmers Mutual Telephone Co.—			
Benton.....	11.00	10.00	110.00
Linn Telephone Company—			
Linn.....	7.50	9.00	67.50
Lime Creek Telephone Company—			
Buchanan.....	9.00	9.00	81.00
Locust Grove Mutual Telephone Company—			
Keokuk.....	14.00	14.00	196.00
Lawton Telephone Company—			
Woodbury.....	.12	Not assessable for 1904.	
Lamotte Cottonville Telephone Company—			
Jacksonville.....	11.00	9.00	99.00
Line No. 22 (Eli Davis) Telephone Company—			
Mahaska.....	4.00	13.00	52.00
Luzerne Short Line Telephone Co.—			
Benton.....	6.00	16.00	96.00
Lone Tree Telephone Company—			
Cass.....	7.50	10.00	75.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Lacona & Oakley Rural Telephone Company—			
Warren .....	.88	\$ 10.00	\$ 8.80
Lucas	9.62		96.20
Total.....	10.50	\$ 10.00	\$ 105.00
Melrose & Prairie Center Telephone Company—			
Monroe	10.00	10.00	100.00
Maple Grove Telephone Company—			
Marshall	6.50	13.00	84.50
Marcy & Gore Rural Telephone Line—			
Jasper	7.00	11.00	77.00
Model Telephone Company—			
Taylor	7.75	10.00	77.50
Mackey & Gilbert Telephone Company—			
Story	3.00	9.00	27.00
Boone	7.00		63.00
Total.....	10.00	\$ 9.00	\$ 90.00
Marion Suburban Telephone Company—			
Linn	2.00	12.50	25.00
Morning Glory Telephone Company—			
Boone	10.00	7.00	70.00
Montour Telephone Company—			
Tama	4.25	11.00	46.75
May City Rural Telephone Company—			
Dickinson .....	.19	10.00	1.90
Osceola	33.50		335.00
O'Brien	6.50		65.00
Total.....	40.19	\$ 10.00	\$ 401.90
Muscatine Central Telephone Company—			
Muscatine	14.43	12.00	173.16
May Telephone Company—			
Lucas	14.00	11.00	154.00
Mackey, Rosendale & Story City Telephone Co.—			
Boone	7.75	10.00	77.50
Story	5.10		51.00
Total.....	12.85	\$ 10.00	\$ 128.50
Maple Grove Rural Telephone Company—			
Louisa	4.50	14.00	63.00
"M" Rural Telephone Company—			
Mahaska	6.00	11.00	66.00
Marion Northern Telephone Company—			
Linn	14.00	10.00	140.00
Manley Telephone Company—			
Cerro Gordo	14.50	9.00	130.50
Worth	62.87		561.83
Total.....	76.87	\$ 9.00	\$ 691.83

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Mutual Telephone Company—			
Keokuk.....	14.00	\$ 8.00	\$ 112.00
Marion & Prairie Chapel Telephone Company—			
Linn.....	18.00	11.00	198.00
Morning Star Telephone Company—			
Tama.....	7.75	13.00	100.75
Moville & Klondike Telephone Company —			
Woodbury.....	6.00	13.00	78.00
Mineral Branch Telephone Company—			
Tama.....	3.00	11.00	33.00
Munterville & Dudley Telephone Company—			
Wapello.....	9.00	11.00	99.00
Mt. Ayr & Liberty Township Telephone Company—			
Kinggold.....	11.00	9.00	99.00
Mariposa, Rushville & Kellogg Telephone Company—			
Jasper.....	11.00	13.00	143.00
Marengo & North Western Telephone Company—			
Iowa.....	10.00	10.00	100.00
Melrose Mutual Telephone Company—			
Hardin.....	.13	13.00	1.69
Grundy.....	9.87		128.31
Total.....	10.00	\$ 18.00	\$ 180.00
Montieth & Dale Telephone Company—			
Guthrie.....	11.00	11.00	\$ 121.00
May Telephone Company—			
Manassas.....	7.50	11.00	82.50
Mosher Mutual Telephone Company—			
Adair.....	18.00	10.00	180.00
Mt. Vernon & Linn Grove Mutual Telephone Company—			
Muscatine.....	17.00	8.00	136.00
Mt. Auburn & Brandon Farmers Mutual Telephone Co.—			
Buchanan.....	4.00	11.00	44.00
Benton.....	4.25		44.00
Total.....	8.00	\$ 11.00	\$ 88.00
Mutual Telephone Line No. 14—			
Keokuk.....	1.98	27.46	52.99
Midway Telephone Company—			
Louisa.....	7.00	12.00	84.00
Missing Link Telephone Lines & Branches—			
Benton.....	4.00	11.00	44.00
Tama.....	6.75		74.25
Total.....	10.75	\$ 11.00	\$ 118.25
Melrose & Whites' Creek Telephone Company—			
Monroe.....	8.50	9.00	76.50
Millersburg & Farnell Mutual Telephone Company—			
Iowa.....	8.75	13.00	243.75

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment
Midland Telephone Company—			
Page	12.00	\$ 11.00	\$ 132.00
Mt. Ayr-Caledonia Farmers Mutual Telephone Co.—			
Langgoid	17.00	10.00	170.00
Millersburg & Genoa Bluffs Telephone Company—			
Iowa.....	9.75	12.00	117.00
Midland Telephone Company—			
Linn	8.50	9.00	76.50
Middlefield Center Telephone Company—			
Buchanan.....	8.00	11.00	88.00
Mead, H. C., & Sons, Telephone Company—			
Butler	6.00	6.00	36.00
Montieth & Menlo Farmers Mutual Telephone Co.—			
Guthrie	14.00	10.00	140.00
Melrose & Honey Creek Telephone Company—			
Monroe.....	18.00	8.00	144.00
Mutual No. 15 Telephone Company—			
Keokuk	8.25	10.00	82.50
Morley Northwestern Telephone Company—			
Jones.....	7.00	12.00	84.00
Middlefield Telephone Company—			
Delaware.....	.75	12.00	9.00
Buchanan.....	14.75	.....	177.00
Total	15.50	\$ 12.00	\$ 186.00
Moulton, M. W., Telephone Line—			
Jackson.....	24.00	8.00	192.00
Magoon, George, Telephone Line—			
Iowa	87.00	82.48	11.99
Melrose & Southern Telephone Company—			
Appaucoee.....	1.50	9.00	13.50
Monroe.....	4.25	.....	88.25
Total.....	5.75	\$ 9.00	\$ 51.75
Marion County Farmers Mutual Telephone Company—			
Marion.....	27.00	18.00	486.00
Maple Leaf Mutual Telephone Company—			
Harding.....	4.25	13.00	55.25
Myers Bros., Rural Telephone Company—			
Grundy.....	4.00	11.00	44.00
Marion, Crabapple & Springville Telephone Co.—			
Linn	13.00	12.00	156.00
Mutual No. 3 Telephone Company—			
Grundy.....	80.00	10.00	800.00
Mineral Ridge Telephone Company—			
Boone.....	2.75	18.00	49.50
Mt. Zion Rural Telephone Company—			
Jefferson.....	11.00	12.00	132.00

ASSESSED VALUATION OF

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Marion & Bighead Telephone Company— Linn.....	11.00	\$ 10.00	\$ 110.00
Mount Grove Rural Telephone Company— Muscatine.....	15.00	7.00	105.00
Morning Star Mutual Telephone Company— Taylor.....	29.00	11.00	319.00
Mill Creek Farmers Mutual Telephone Company— Cherokee.....	2.00	12.00	24.00
O'Brien.....	9.00		108.00
Total.....	11.00	\$ 12.00	\$ 132.00
Montour & Garvin Telephone Company— Tama.....	13.00	9.00	117.00
Miller, J. C., Post Office Telephone Line— Clayton.....	3.00	6.00	18.00
Muscatine & Louisa Counties Mutual Telephone Co.— Louisa.....	80.00	10.00	800.00
Muscatine.....	17.00		170.00
Total.....	47.00	\$ 10.00	\$ 470.00
Mark & West Grove Telephone Company— Davis.....	9.00	11.00	99.00
Marion, Concord & Crabapple Telephone Company— Linn.....	6.50	12.00	78.00
Mineral Point & Eldora Telephone Company— Hardin.....	6.50	13.00	84.50
Mill Line Kalona Mutual Telephone Company— Washington.....	3.50	10.00	35.00
Morgan Township Farmers Mutual Telephone Co.— Franklin.....	17.00	15.00	255.00
Mount Pleasant Mutual Telephone Company— Franklin.....	5.00	15.00	75.00
Macy Mutual Telephone Company— Franklin.....	14.00	14.00	196.00
Hardin.....	18.00		252.00
Total.....	32.00	\$ 14.00	\$ 448.00
Midway Telephone Company— Wayne.....	6.50	12.00	78.00
Lucas.....	6.00		72.00
Total.....	12.50	\$ 12.00	\$ 150.00
Middle Valley Mutual Telephone Company— Adams.....	14.00	8.00	112.00
Maple Grove Telephone Company— Linn.....	4.25	11.00	46.75
Jones.....	.25		2.75
Total.....	4.50	\$ 11.00	\$ 49.50
Marion & Excelsior Telephone Company— Linn.....	4.50	12.00	54.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Maple Grove Telephone Company—			
Cedar.....	6.25	\$ 12.00	\$ 75.00
Jones.....	8.50	.....	42.00
Total.....	9.75	\$ 12.00	\$ 117.00
Mt. Zion Mutual Telephone Company—			
Wapello.....	6.75	9.00	60.75
Myers-T. L.—Telephone Line—			
Guthrie.....	8.75	11.00	90.25
Murray & Osceola Telephone Company—			
Clarke.....	15.00	9.00	135.00
Monteth & Panora Telephone Company—			
Guthrie.....	8.00	10.00	80.00
Motor Telephone Company—			
Marion.....	.80	10.00	8.00
Warren.....	8.15	.....	81.50
Total.....	8.45	\$ 10.00	\$ 84.50
Martins Creek Telephone Company—			
Linn.....	8.00	11.00	88.00
Mossman & Grant Mutual Telephone Company—			
Montgomery.....	8.00	9.00	72.00
Mystic Telephone Company—			
Warren.....	9.00	10.00	90.00
Lucas.....	2.50	.....	25.00
Clarke.....	.50	.....	5.00
Total.....	12.00	\$ 10.00	\$ 120.00
Martelle Telephone Company—			
Jones.....	10.00	11.00	110.00
Mutual Telephone Line No. 1—			
Taylor.....	5.75	16.00	92.00
Morman Point Telephone Company—			
Mahaska.....	6.75	13.00	87.75
Mortons Mills & Grant Telephone Company—			
Montgomery.....	7.00	9.00	63.00
Maple Grove Telephone Company—			
Wayne.....	14.25	10.00	142.50
Mahaska Telephone Association—			
Jasper.....	8.00	12.00	96.00
Mount View Rural Telephone Company—			
Monroe.....	6.00	9.00	54.00
Middle Branch Telephone Company—			
Warren.....	5.75	10.00	57.50
Mutual Line No. 5 Telephone Company—			
Taylor.....	8.50	12.00	42.00
Mutual Telephone Company—			
Linn.....	5.50	12.00	66.00
Maplewood Telephone Company—			
Guthrie.....	6.00	Not assessable for 1904.	

ASSESSED VALUATION OF

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Maple Grove Telephone Company—			
Guthrie.....	8.75	\$ 8.00	\$ 30.00
Dallas.....	15.25		122.00
Total	19.00	\$ 8.00	\$ 152.00
Meriden Liberty Mutual Telephone Company—			
Cherokee.....	11.00	14.00	154.00
Merchants Telephone Company—			
Cerro Gordo.....	10.50	7.00	73.50
Morrisburg Mutual Telephone Company —			
Guthrie.....	6.63	11.53	76.44
Maple Hill Telephone Company—			
Cedar.....	9.00	11.00	99.00
Maloy Short Line Telephone Company—			
Laylor.....	1.00	9.00	9.00
Ringgold.....	9.00		81.00
Total	10.00	\$ 9.00	\$ 90.00
Mohawk Telephone Company—			
Jefferson.....	9.00	7.78	70.02
Middletown Mutual Telephone Company—			
Mahaska.....	5.25	10.00	52.50
Meriden Short Line Mutual Telephone Company—			
Cherokee.....	6.50	18.00	117.00
Monterey & Moulton Telephone Company—			
Davis.....	8.00		
Appanoose....	2.00		
Total	10.00	Not assessable for 1904.	
Mahaska Center Telephone Company—			
Mahaska....	5.00	8.00	40.00
Mutual (Washington Township) Telephone Co.—			
Linn.....	2.75	13.00	35.75
Noville & Wolf Creek Township Telephone Company—			
Woodbury.....	22.50	7.50	168.75
Melrose & Tyrone Telephone Company—			
Monroe.....	9.50	6.00	57.00
Mt. Ayr Mutual Telephone Company—			
Ringgold.....	4.00	228.00	1,312.00
Mifflord Telephone Company—			
Story.....	3.75	15.00	56.25
Malcom, Sheridan & Madison Telephone Company—			
Poweshiek.....	9.00	10.00	90.00
McGulloch Telephone Line—			
Wayne.....	1.50	10.00	15.00
Millersburg & Armah No. 2 Telephone Company—			
Iowa.....	7.50	7.80	58.50
McCausland Rural Line No. 4 Telephone Company—			
Scott.....	4.50	16.00	72.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Mutual No. 1 Telephone Company—			
Keokuk.....	8.75	\$ 11.00	\$ 96.25
Midland Telephone Company—			
Cass.....	8.00	14.00	112.00
Midland Telephone Company—			
Jackson.....	1.25	10.00	12.50
Jones.....	4.85	.....	48.50
Total.....	6.10	\$ 10.00	\$ 61.00
Monmouth-Canton Telephone Company—			
Jackson.....	7.50	8.00	60.00
Jones.....	1.75	.....	14.00
Total.....	9.25	\$ 8.00	\$ 74.00
Middle Creek Telephone Company—			
Mahaska.....	7.00	11.00	77.00
McCaulland & Long Grove Telephone Company—			
Scott.....	10.25	10.00	102.50
McCaulland Mutual Telephone Company—			
Scott.....	8.50	15.00	52.50
McNaughton, M. W., Telephone Company—			
Montgomery.....	.50	30.00	15.00
Macy Mutual Telephone Co.—			
Franklin.....	14.00	14.00	196.00
Hardin.....	18.00	.....	252.00
Total.....	32.00	\$ 14.00	\$ 448.00
Morgan Township Farmers Mutual Telephone Co.			
Franklin.....	17.00	15.00	255.00
Mount Pleasant Mutual Telephone Company—			
Franklin.....	5.00	15.00	75.00
Miles Switchboard Telephone Company—			
Jackson.....	31.00	12.00	372.00
Clinton.....	57.00	.....	684.00
Total.....	88.00	\$ 12.00	\$ 1,056.00
Newberg Short Line Telephone Company—			
Jasper.....	.50	25.00	12.50
Poweshiek.....	2.00	.....	50.00
Total.....	2.50	\$ 25.00	\$ 62.50
North Prairie Telephone Company—			
Van Buren.....	12.00	12.50	150.00
Nassau & Lester Telephone Company—			
Mahaska.....	8.50	16.00	56.00
Keokuk.....	1.25	.....	20.00
Total.....	4.75	\$ 16.00	\$ 76.00
North Orleans Farmers Telephone Company—			
Winnebuck.....	11.00	12.00	132.00
Howard.....	2.00	.....	24.00
Total.....	13.00	12.00	156.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
North Liberty Mutual Telephone Company— Warren	1.25	\$ 24.00	\$ 30.00
North Star Telephone Company— Taylor	6.25	14.00	87.50
Northeastern Mutual Telephone Company— Benton	14.00	8.00	112.00
Northwestern Telephone Company— Lucas	8.50	18.00	63.00
Newport Rural Mutual Telephone Company— Louisa	6.75	11.00	74.25
New Market & Clarinda Mutual Telephone Co.— Page	8.00	\$ 11.00	\$ 88.00
Taylor	2.00	.....	22.00
Total	10.00	\$ 11.00	\$ 110.00
New Albin & Citizens Mutual Telephone Company— Allamakee	10.00	10.00	100.00
Norwood Mutual Telephone Company— Lucas	9.25	7.00	64.75
Northwest Union Mutual Telephone Company— Hardin	9.00	12.00	108.00
Northwestern Telephone Company— Palo Alto	2.50	18.00	32.50
Pocahontas	6.00	.....	78.00
Total	8.50	\$ 18.00	\$ 110.50
Norwich-Yorktown Telephone Company— Page	5.50	14.00	77.00
Nassau & Northwestern Telephone Company— Keokuk	2.00	11.00	22.00
Poweshiek	5.25	.....	57.75
Total	7.25	\$ 11.00	\$ 79.75
North Star Telephone Company — Monroe	14.00	8.00	112.00
New Port Telephone Company— Iowa	9.00	11.00	99.00
North Andrew No. "4" Telephone Company— Jackson	10.00	8.00	80.00
North Kellogg Telephone Company— Jasper	12.00	10.00	120.00
Nodaway Valley Telephone Company— Montgomery	4.50	10.00	45.00
Taylor	5.10	.....	50.00
Page	9.50	.....	95.00
Adams	2.50	.....	25.00
Total	21.50	\$ 10.00	\$ 215.00
Newburg & Grinnell Telephone Company— Jasper	9.00	18.00	117.00
Poweshiek	6.00	.....	78.00
Total	15.00	\$ 18.00	\$ 195.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Northwestern Telephone Company—			
Linn.....	.50	\$ 18.00	\$ 9.50
Buchanan.....	8.25	.....	42.25
Total	8.75	\$ 18.00	\$ 48.75
North Side Telephone Company—			
Johnson	7.00	10.00	70.00
Nassau & Tilton Telephone Company—			
Keokuk.....	2.25	15.00	33.75
Poweshiek.....	4.50	.....	67.50
Total	6.75	\$ 15.00	\$ 101.25
Newtonville Farmers Telephone Company—			
Buchanan.....	6.00	12.00	72.00
Nassau & Coal Creek Telephone Company—			
Keokuk.....	5.00	15.00	75.00
North Western Mutual Telephone Company—			
Calhoun.....	4.75	11.00	52.25
Greene.....	16.00	.....	176.00
Carroll.....	4.00	.....	44.00
Total	24.75	\$ 11.00	\$ 272.25
Nordness Telephone Company—			
Winnebiek.....	75.00	10.00	750.00
North Linn & Springville Rural Telephone Company—			
Linn.....	12.00	10.00	120.00
North Coon Telephone Company—			
Calhoun.....	5.25	9.00	47.25
Carroll.....	22.50	.....	202.50
Total.....	27.75	\$ 9.00	\$ 250.50
North Telephone Company—			
Woodbury.....	8.25	18.00	42.25
North Eastern Telephone Association—			
Pocahontas.....	17.00	11.00	187.00
North Madison Farmers Telephone Company—			
Jones.....	8.00	10.00	80.00
North English & Armah Mutual Telephone Company—			
Iowa.....	8.00	10.00	80.00
North Eastern Mutual Telephone Company—			
Houx.....	1.00	15.12	15.12
O'Brien.....	15.00	.....	225.80
Total.....	16.00	\$ 15.12	\$ 241.92
North Branch Telephone Company —			
Madison.....	6.00	9.00	54.00
North Western Telephone Company—			
Buchanan.....	5.50	15.00	82.50
Noble Center Mutual Telephone Company—			
Montgomery.....	.50	15.00	7.50
Cass.....	6.50	.....	97.50
Total.....	7.00	\$ 15.00	\$ 105.00

ASSESSED VALUATION OF

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
North English & Armah No. 2 Telephone Co.— Iowa	10.00	\$ 7.50	\$ 75.00
North Fremont Telephone Company— Buchanan.....	6.25	13.00	81.25
Nira-Wellman Mutual Telephone Company— Washington	8.00	12.00	96.00
Northern Star Telephone Company— O'Brien	13.50	14.00	189.00
Norwood & Liberty Center Mutual Telephone Co.— Lucas.....	9.50	10.00	95.00
Warren.....	4.00	.....	40.00
Total	18.50	\$ 10.00	\$ 185.00
Nodaway & Guss Telephone Company— Adams.....	18.00	48.00	864.00
Taylor	18.00	.....	864.00
Total.....	36.00	48.00	1,728.00
North Belmont Telephone Company— Warren	8.87	12.00	106.44
Nel Grove Telephone Company— Boone	4.50	12.50	56.25
North Eastern (Woodburn) Telephone Company— Clarke.....	7.75	11.00	85.25
North Lockridge Township Telephone Line— Jefferson.....	12.00	11.00	132.00
Number "2300" Telephone Line— Keokuk.....	3.75	12.00	45.00
Nemaha Mutual Telephone Association— Sac	15.00	14.00	210.00
Buena Vista.....	2.00	.....	28.00
Total.....	17.00	\$ 14.00	\$ 238.00
North Liberty Telephone Company— Cedar.....	6.75	11.00	74.75
North Prairie Telephone Company— Muscatine.....	1.00	11.00	11.00
Cedar.....	8.00	.....	88.00
Total.....	4.00	\$ 11.00	\$ 44.00
North West (Clear Lake) Telephone Company— Cerro Gordo.....	10.00	8.00	80.00
North Center Telephone Company— Linn.....	7.00	12.50	87.50
North Western Farmers Mutual Telephone Co.— Guthrie	10.25	10.00	102.50
North Cone & Bowley Telephone Company— Buchanan	9.50	11.00	104.50

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
North Cedar Telephone Company—			
Benton.....	9.00	\$ 11.00	\$ 99.00
Black Hawk.....	1.00		11.00
Total	10.00	\$ 11.00	\$ 110.00
Northern Mutual Telephone Company—			
Davis	10.50	9.00	94.50
Norwood & Jay Telephone Company—			
Lucas.....	6.50	10.00	65.00
Clarke.....	1.50		15.00
Total	8.00	\$ 10.00	\$ 80.00
Newport No. 1 Telephone Company—			
Jones.....	9.00	10.00	90.00
No. 1 & Toddville Telephone Company—			
Linn.....	8.00	10.00	80.00
North Washington Mutual Telephone Company—			
Cass.....	7.00	8.00	56.00
Northwestern Mutual Telephone Company—			
Buchanan.....	2.50	12.00	30.00
North Western (Madison) Telephone Company—			
Poweshiek.....	15.50	10.00	155.00
North Western Telephone Company—			
Poweshiek..	7.25	11.00	79.75
North West Farmers Telephone Line—			
Story.....	8.50	8.50	29.75
Boone.....	8.50		29.75
Total	7.00	\$ 8.50	\$ 59.50
North Western Mutual Telephone Company—			
Davis.....	7.00	10.00	70.00
North Military Road Telephone Company—			
Linn.....	5.00	12.00	60.00
North West Cedar Mutual Telephone Company—			
Cherokee.....	18.00	11.00	148.00
North Eastern Rural Telephone Company—			
Lyon.....	10.50	7.50	78.75
Nassau & Pleasant Grove Telephone Company—			
Mahaska.....	5.00	8.00	40.00
Keokuk.....	2.00		16.00
Total	7.00	\$ 8.00	\$ 56.00
Number 22 Telephone Company—			
Mahaska.....	4.66	15.00	69.90
Northwestern No. 3 Telephone Company—			
Poweshiek.....	10.00	10.00	100.00
North English & Green Valley Telephone Co.—			
Iowa.....	8.00	7.00	56.00
North Jackson Telephone Company—			
Benton.....	6.25	13.00	81.25

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Northern Vienna Telephone Company— Marshall	6.50	\$ 16.00	\$ 104.00
Nevinville Telephone Company— Adams	40.00	15.00	600.00
Adair	30.00	.....	450.00
Union	29.00	.....	300.00
Total	90.00	\$ 15.00	\$ 1,350.00
Nietert, H. J., Telephone Line— Linn .....	.....	.....	10.00
Otter Creek Telephone Company— Linn	7.00	12.00	84.00
Otter Creek & Liberty Center Mutual Telephone Co.— Warren	35.00	10.00	350.00
Owens Grove Telephone Company— Cerro Gordo	9.00	Not assess-able for 1904.	
Oak Grove Blue Point Rural Telephone Company— Poweshiek	32.00	14.00	448.00
Ola Mutual Telephone Company— Lucas	6.00	12.50	75.00
Otter Creek Farm Line Telephone Company— Lucas	13.00	9.23	119.99
Oregon Short Line Telephone Company— Monroe	8.00	10.00	80.00
Oak Ridge No. "2" Telephone Company— Iowa	6.50	13.00	84.50
Oak Ridge Mutual Telephone Company— Keokuk .....	.75	16.00	12.00
Iowa	2.63	.....	42.08
Total	8.38	\$ 16.00	\$ 54.08
Oak Grove Telephone Company— Van Buren	8.50	10.35	87.97
O. K. Mutual Telephone Company— Guthrie	7.50	10.00	75.00
Dallas	2.50	.....	25.00
Total	10.00	\$ 10.00	\$ 100.00
Otte Telephone Company— Iowa	3.00	8.00	24.00
Oakley Telephone Company— Lucas	9.00	6.00	54.00
Osceola, New Virginia & Jamison Telephone Co.— Warren	1.25	9.00	11.25
Clark	16.25	.....	146.25
Total	17.50	\$ 9.00	\$ 157.50
Oak Hill Telephone Company— Clarke	5.50	10.00	55.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Oneida Center Telephone Company— Tama	10.00	Net assessable for 1904	
Osceola & Liberty Telephone Company— Clarke	20.00	\$ 9.00	\$ 180.00
Osceola & Union Chapel Telephone Company— Clarke	8.75	12.00	105.00
Otley Telephone Company— Marion	45.00	16.00	720.00
O'Brien County Telephone Company— O'Brien	30.00	18.00	540.00
Oakwood & Owasa Telephone Company— Hardin	8.00	12.50	100.00
Otter Telephone Company— Tama	6.75	10.00	67.50
Oakfield & Cass County Telephone Company— Audubon	6.00	16.00	96.00
O. K. Rural Telephone Company— Mahaaka	4.00	16.00	64.00
Osceola, Hebron & Weldon Telephone Company— Clarke	18.00	8.00	144.00
Osceola & Weldon Short Line Telephone Co.— Decatur .....	.75	10.00	7.50
Clarke	12.75	.....	127.50
Total....	18.50	\$ 10.00	\$ 185.00
Oak Grove Telephone Company— Page	18.00	11.00	198.00
One Hundred Line Telephone Company— Tama	5.00	18.50	92.50
Olin-Morley Telephone Company— Jones	7.00	17.00	119.00
Osceola Mutual Telephone Company— Louisa	8.00	8.75	70.00
Owasa & Ellis Telephone Company— Hardin	4.75	17.00	80.75
Oakley & Newbern Telephone Company— Lucas	9.25	9.00	83.25
Oregon & Highland Telephone Company— Washington	12.00	10.00	120.00
Oakley Short Line Telephone Company— Lucas	2.25	8.00	18.00
Pleasant Ridge Telephone Company— Adams	7.75	18.00	140.75
Taylor	1.25	.....	22.50
Total.....	9.00	\$ 18.00	\$ 177.00
Pleasant Home Mutual Telephone Company— Wapello	1.00	40.00	40.00

ASSESSED VALUATION OF

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Prairie Chapel Telephone Company— Wapello	8.00	\$ 10.00	\$ 80.00
Pleasant Corners Mutual Telephone Company— Monroe	7.25	9 00	65.25
Portland Heights Telephone Company— Cerre Gordo.....	8.50	20.00	70.00
Pleasant Center Mutual Telephone Company— Hardin.....	8.00	12.00	96.00
Peoples Line No. 1800 Telephone Company— Keokuk	4.25	11.00	46.75
Pleasant Hill Telephone Company— Tama	6.50	10.00	65.00
Page Center & College Springs Telephone Company— Page	15.00	11.00	165.00
Promise City & Confidence Telephone Company— Wayne.....	10.75	9.00	96.75
Prairie Bell Telephone Company— Iowa.....	.75	11.00	8.25
Benton.....	6.25	.....	68.75
Total	7.00	\$ 11.00	\$ 77.00
Plymouth Farmers Mutual Telephone Company— Marion.....	8.75	11.00	96.25
Pleasant Ridge Telephone Company— Tama.....	2.75	20.00	55.00
Prairie Center Telephone Company— Buchanan.....	5.00	10.00	50.00
Pleasant Valley Telephone Company— Buchanan	6.75	6.00	40.50
Delaware	8.00	.....	18.00
Linn.....	1.00	.....	6.00
Total.....	10.75	\$ 6 00	\$ 64.50
Pleasant Grove Telephone Company— Keokuk	12.60	9.00	113.40
Persia Co-operative Telephone Company— Harrison	14.50	10.00	145.00
Patton Telephone Company— Delaware	6.25	10.00	62.50
Linn.....	1.75	.....	17.50
Total	8.00	\$ 10.00	\$ 80.00
Prairie Valley Telephone Company— Buchanan	9.00	10.00	90.00
Page Center Telephone Company— Page	10.25	18.00	184.25

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Protivin Telephone Company —			
Chickasaw	83.75	\$ 18.00	\$ 488.75
Fayette	1.75		22.75
Winneshiek	52.00		676.00
Howard	1.75		22.75
Total	89.25	\$ 18.00	\$ 1,160.25
Portsmouth Telephone Company—			
Harrison	10.25	15.00	153.75
Shelby	21.50		322.50
Total	31.75	\$ 15.00	\$ 476.25
Palermo Mutual Telephone Company—			
Grundy	11.00	11.00	121.00
Pleasant Ridge Telephone Company—			
Page	19.50	14.00	272.00
Peoples Telephone Company—			
Dallas	3.50	16.00	56.00
Polk	18.00		288.00
Boone	63.25		1,012.00
Total	84.75	\$ 16.00	\$ 1,356.00
Pilotsburg Star Mutual Telephone Company—			
Washington	5.25	12.00	63.00
Postville & Frankville Telephone Company—			
Winneshiek	14.00	10.00	140.00
Allamakee	6.00		60.00
Total	20.00	\$ 10.00	\$ 200.00
Pea Vine Telephone Company—			
Van Buren	5.00	12.00	60.00
Post, C. G., Telephone Line—			
Iowa .....	.50	40.00	20.00
Pumpkin Vine Mutual Telephone Company—			
Iowa	6.75	10.00	67.50
Pleasant View Telephone Company—			
Adams	6.50	6.00	39.00
Pleasant U. & I. Mutual Telephone Company—			
Winneshiek	48.00	6.00	288.00
Plain Park Mutual Telephone Company—			
Linn	7.25	11.00	79.75
Pleasanton Telephone Company—			
Wayne	8.00	8.00	24.00
Decatur	27.00		216.00
Total	35.00	\$ 8.00	\$ 240.00
Pumpkin Ridge Telephone Line—			
Iowa .....	.75	9.00	6.75
Washington .....	.25		2.25
Keokuk	7.25		65.25
Total	8.25	\$ 9.00	\$ 74.25

TABLE No. 3—CONTINUED

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Poe Center & Caledonia Telephone Company — Ringgold.....	10.25	\$ 10.00	\$ 102.50
Pleasant Valley Mutual Telephone Company— Johnson	41.50	14.00	581.00
Panora & Guthrie Center Farmers Mutual Telephone Company— Guthrie.....	12.00	8.00	104.00
Prairie Farmers Mutual Telephone Company— Keokuk	5.50	15.00	82.50
Prairie Dale Telephone Company— Linn	6.50	12.00	82.45
Pleasant Hill Telephone Company— Jefferson	7.25	10.00	72.50
Pilotsburg Telephone Company— Washington	8.00	15.00	45.00
Plaquemine Telephone Company— Tama	6.00	11.00	66.00
Pleasant Township Mutual Telephone Company— Cass	7.00	14.00	98.00
Pleasant Center Telephone Company— Cass.....	8.00	15.00	120.00
Pleasant Hill Telephone Company— Wapello.....	7.00	9.00	63.00
Princeton & McCausland Farmers Mutual Telephone Company— Scott	12.00	10.00	120.00
Plimpton Telephone Company— Lucas	9.00	10.00	90.00
Pleasant Grove Telephone Company— Linn	1.50	33.00	49.50
Palestine Mutual Telephone Company— Johnson	7.50	10.00	75.00
Pleasantview Telephone Company— Muscatine	2.50	20.00	50.00
Pine, Frank & Keswick Savings Bank Telephone Line— Keokuk .....	.07	50.00	3.50
Pleasant Mount Mutual Telephone Company— Washington	8.75	10.00	87.50
Ferrin, M. J., Telephone Line— Butler	180.00 rods	12.50	7.50
Pleasant Township Mutual No. 2 Telephone Co.— Cass	10.50	14.00	147.00
Pleasant View & Keswick Telephone Company— Keokuk	9.00	11.00	99.00
Pleasant Ridge & New Virginia Telephone Company— Warren.....	9.00	8.00	72.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Pleasant Hill Telephone Company— Clarke	9.75	\$ 10.00	\$ 97.50
Pleasant Dell Telephone Company— Oase	6.25	11.00	68.75
Pleasant Grove Telephone Company— Lucas ....	.50	10.00	5.00
Wayne	5.00	..	50.00
Total	5.50	\$ 10.00	\$ 55.00
Pleasant Run Rural Telephone Company— Tama	6.50	14.00	91.00
Perry Center Telephone Company— Davis	7.00	10.00	70.00
Prole & Spring Hill Farmers Mutual Telephone Co.— Warren	9.00	12.50	112.50
Pleasant Hill Telephone Company— Cerro Gordo	12.00	8.00	104.00
Panora-Franklin Telephone Company— Guthrie	10.00	10.00	100.00
Pleasant Valley Independent Farmers Telephone Co.— Linn	8.00	10 00	80.00
Polk City Telephone Company— Polk	7.00	16 00	112.00
Palo & Round Prairie Telephone Company— Linn	7.00	10.00	70.00
Plymouth Telephone Company— Cerro Gordo	46.00	14.00	644.00
Penn-Clay Telephone Company— Kookuk	3 00	6.00	18 00
Washington	2.00	.....	12.00
Jefferson	4 00	.....	24.00
Total	9 00	\$ 6.00	\$ 54.00
Pleasant Valley & Springville Telephone Co.— Linn	12.00	9.00	108.00
Perry Center Mutual Telephone Company— Davis	5.50	12.27	67.48
Prescott Telephone Company— Adams	10.00	15.00	150.00
Palestine Center Telephone Company— Story	5.00	11.00	55 00
Pleasant View Mutual Telephone Company— Washington	8.00	18.00	144.00
Pioneer Telephone Company— Oedar	8 00	12.00	96.00
Jones	1.50	.....	18.00
Total	4.50	\$ 12 00	\$ 54.00

ASSESSED VALUATION OF

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Pine Creek Telephone Company— Buchanan.....	3.30	Est assessment for 1904.	
Paris Telephone Company— Linn.....	12.00	\$ 11.00	\$ 132.00
Paint Creek Farmers Telephone Company— Allamakee.....	132.25	11.00	1,454.75
Pleasant Prairie Telephone Company— Buchanan.....	8.25	10.00	82.50
Plainville & Rose Mound Telephone Company— Warren.....	16.50	8.00	132.00
Prairie Telephone Company— Davis.....	1.50	Est assessment for 1904.	
Prairie Valley Telephone Company— Buchanan.....	4.25	9.00	38.25
Linn.....	.75		6.75
Total.....	5.00	\$ 9.00	\$ 45.00
Prairie Creek Mutual Telephone Company— Tama.....	4.50	6.11	51.93
Pleasant Ridge Telephone Company— Winnebago.....	50.00	9.00	450.00
Fayette.....	10.00		90.00
Total.....	60.00	\$ 9.00	\$ 540.00
Pebble Hill Telephone Company— Cass.....	14.00	10.35	144.90
Prairie Side Rural Phone Company— Poweshiek.....	11.00	14.00	154.00
Prairie Valley Telephone Company— Linn.....	5.25	7.00	36.75
Benton.....	2.75		19.25
Total.....	8.00	7.00	56.00
Pleasant Ridge & Shambaugh Telephone Company— Page.....	11.00	14.00	154.00
Richland Telephone Line— Story.....	5.00	8.00	40.00
Riverside Telephone Company— Winnebago.....	9.00	10.00	90.00
Russell & Greenville Telephone Company— Lucas.....	10.00	9.00	90.00
Russell & Bethlehem Telephone Company— Wayne.....	4.00	10.00	40.00
Lucas.....	5.50		55.00
Total.....	9.50	\$ 10.00	\$ 95.00
Round Prairie Telephone Company— Henry.....	2.75	10.00	27.50
Jefferson.....	8.75		87.50
Total.....	11.50	\$ 10.00	\$ 115.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Rice Township Telephone Company—			
Ringgold.....	18.00	\$ 10.00	\$ 180.00
Red Line Telephone Company—			
Iowa.....	1.25	32.00	40.00
Rural "H" Telephone Company—			
Mahaska.....	8.88	12 00	46.56
Ringgold & Decatur Farmers Telephone Company—			
Ringgold.....	11.00	8.00	88.00
Riverside Telephone Company—			
Iowa..	7.00	13.00	91.00
Robins Telephone Company—			
Linn.....	8.50	18.71	65.43
Riverside Mutual Telephone Company—			
Mahaska.....	2.87	14.00	40.18
Ranger, Joseph, Private Telephone Line —			
Keokuk.....	7.00	7.00	49.00
Richland Center Telephone Company—			
Guthrie.....	12.00	10.00	120.00
Bowen Telephone Company—			
Hardin.....	8.25	9.00	29.25
Riverside Telephone Company—			
Sac.....	7.50	10.00	75.00
Rock Branch Telephone Company—			
Woodbury.....	27.00	7.50	202.50
Rural Home Telephone Company—			
Franklin.....	15.00	13.00	195.00
Hardin.....	21.50		279.50
Wright.....	2.00		26.00
Total.....	88.50	\$ 13.00	\$ 500.50
Reeves Bros. Telephone Line—			
Warren.....	25.00	5 00	125.00
Rayburn Mutual Farmers Telephone Line—			
Davis.....	9.00	9.00	81.00
Rome Branch of Round Prairie Farmers Mutual Telephone Company—			
Henry.....	45.00	10.00	45.00
Jefferson.....	6.00		60.00
Total.....	10.50	\$ 10.00	\$ 105.00
Roscoe Mutual Telephone Company—			
Davis.....	8.50	11.00	93.50
Rural Independent Telephone Company —			
Cass.....	7.00	11.00	77.00
Rock Valley Telephone Company—			
Sioux.....	7.00	11.00	77.00
Russell & Adams Telephone Company—			
Lucas.....	4.50	13.00	58.50

ASSESSED VALUATION OF

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Rural No. 1 (Oskaloosa) Telephone Company—			
Mahaska.....	8.50	\$ 14.00	\$ 49.00
Riverside Mutual No. 1 Telephone Company—			
Adams.....	5.00	13.00	65.00
Montgomery.....	5.00	.....	65.00
Total.....	10.00	\$ 12.00	\$ 120.00
Rural "A" Telephone Company—			
Keokuk.....	8.50	10.00	85.00
Rural Line No. 3700 (Sigourney) Telephone Co.—			
Keokuk.....	6.25	12.00	81.25
Rose Valley Telephone Company—			
Sac.....	35.00	10.00	350.00
Richland Telephone Company—			
Poweshiek.....	5.00	9.00	45.00
Jasper.....	7.00	.....	63.00
Total.....	12.00	\$ 9.00	\$ 108.00
Richland Telephone Company—			
Tama.....	10.00	11.00	110.00
Rose Branch & Seven Mile Telephone Line—			
Cass.....	4.00	.....	.....
Montgomery.....	4.00	.....	.....
Total.....	8.00	Not assessable for 1904.	.....
Rural No. 3100 Telephone Company—			
Keokuk.....	7.00	11.00	77.00
Russell & Confidence Telephone Company—			
Wayne.....	4.25	9.00	38.25
Lucas.....	4.25	.....	38.25
Total.....	8.50	\$ 9.00	\$ 76.50
Rich-Heath Telephone Line—			
Cerro Gordo.....	2.00	12.00	24.00
Rural No. 10 (Leighton) Telephone Company—			
Mahaska.....	8.00	12.50	100.00
Riley Telephone Company—			
Adams.....	2.50	14.00	35.00
Russell & New York Telephone Company—			
Wayne.....	8.25	8.00	26.00
Lucas.....	11.75	.....	94.00
Total.....	15.00	\$ 8.00	\$ 120.00
Richardson Telephone Company—			
Linn.....	5.50	8.00	44.00
Delaware.....	1.00	.....	8.00
Buchanan.....	1.50	.....	12.00
Total.....	8.00	\$ 8.00	\$ 64.00
Red Oak Mutual Telephone Company—			
Montgomery.....	195.00	11.00	2,145.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Roland Mutual Telephone Company—			
Story.....	80.00	\$ 15.00	\$ 750.00
Hardin.....	.50	.....	7.50
Hamilton.....	8.00	.....	45.00
Total.....	88.50	\$ 15.00	\$ 802.50
Rural No. 5 Telephone Company—			
Mahaska.....	.25	110.00	27.50
Rolling Green Mutual Telephone Company—			
Washington.....	4.50	11.00	49.50
Riverside Rural Telephone Company—			
Lyon.....	11.50	7.50	86.25
Russell Chapel Telephone Company—			
Wapello.....	5.00	12.50	62.50
Ringgold Mutual Telephone Company—			
Ringgold.....	10.00	9.00	90.00
Bex Supply Company Telephone Company—			
Mahaska.....	4.00	8.00	32.00
Riverton & Madison Mutual Telephone Company—			
Fremont.....	8.00	10.00	80.00
Rural No. 17 Telephone Company—			
Mahaska.....	5.75	8.00	46.00
Rabbit Ridge Telephone Company—			
Davis.....	5.00	12.00	60.00
Rock Glen Telephone Company —			
Buchanan.....	8.00	15.00	45.00
Sisley Grove Telephone Company—			
Linn.....	7.00	12.50	87.50
Six Mile Telephone Line—			
Mahaska.....	5.00	10.00	50.00
Sheldahl Main Line Telephone Company—			
Boone.....	4.00	12.00	48.00
Stoddard, B. M., Private Telephone Line—			
Woodbury.....	4.00	7.00	28.00
Silver Lake & Bristol Telephone Company—			
Worth.....	23.00	10.00	230.00
Winnebago.....	2.00	.....	20.00
Total.....	23.00	\$ 10.00	\$ 230.00
Stanton Wallin Mutual Telephone Company—			
Montgomery.....	9.25	13.51	124.96
Stanton & Frankfort Telephone Company—			
Montgomery.....	9.50	12.94	122.98
Salem Telephone Company—			
Tama.....	14.00	11.00	154.00
Sewal & Miller Telephone Company —			
Wayne.....	9.00	13.00	117.00
Stanton & Villisca Telephone Company—			
Montgomery.....	13.50	11.00	170.50

ASSESSED VALUATION OF

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Scotland Mutual Telephone Company—			
Keokuk	8.00	\$ 12.50 \$	100.00
Sheridan & Malcolm Telephone Company—			
Poweshiek	12.20	11.00	134.20
Stanton & Northern Telephone Company—			
Montgomery	7.02	15.00	105.30
Shannon City Southwestern Mutual Telephone Co.—			
Union	2.00	10.00	20.00
Ringgold	12.00		120.00
Total	14.00	\$ 10.00 \$	140.00
Staten Farmers Mutual Telephone Company—			
Davis	6.00	9.00	54.00
Star Telephone Company—			
Keokuk	4.10	15.00	61.50
Stanley Telephone Company—			
Louisa	1.25	10.00	12.50
Washington	6.50		65.00
Total	7.75	\$ 10.00 \$	77.50
Stringtown Telephone Company—			
Adams	7.50	12.50	93.75
Taylor .....	.50		6.25
Total	8.00	\$ 12.50 \$	100.00
Steady Run Mutual Telephone Company—			
Keokuk	16.50	13.00	214.50
Stanton & Bethesda Telephone Company—			
Page	9.70	10.00	97.00
Montgomery	2.30		23.00
Total	12.00	\$ 10.00 \$	120.00
Sharpsburg & Gravity North Line Telephone Co.—			
Taylor	9.00	14.00	126.00
Stanton Spring Valley Mutual Telephone Co.—			
Montgomery	9.50	13.00	123.50
Stanton & North Eastern Telephone Company—			
Montgomery	10.50	13.00	136.50
Soap Creek Telephone Company—			
Davis	4.50	14.00	63.00
Scotch Grove Telephone Company—			
Benton	4.25	11.00	46.75
Linn	1.25		13.75
Total	5.50	\$ 11.00 \$	60.50
South Madison Farmers Telephone Company—			
Winnebuck	13.00	10.00	130.00
Stanton & Eastern Telephone Company—			
Montgomery	7.00	15.00	105.00
St. Charles & Truro Telephone Company—			
Madison	11.25	13.28	149.40

TABLE No. 2—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Sweet Land & Annex Telephone Company— Muscatine	7.00	\$ 12.50	\$ 87.50
Spicer & Stennet Telephone Company— Montgomery	12.00	12.00	144.00
Star Telephone Company— Cerro Gordo.....	20.00	10.00	200.00
South Pine Mutual Telephone Company— Hardin.....	8.50	15.00	45.00
Shady Side Mutual Telephone Company— Iowa.....	7.50	9.00	67.50
Stony Point Telephone Company— Linn	5.00	15.00	75.00
Sweets Mutual Telephone Company— Keokuk	9.00	7.00	63.00
Sewal & Powersville Telephone Company— Wayne.....	6.50	9.00	58.50
Sewal & Corydon Telephone Company— Wayne.....	8.75	11.00	96.25
Sewal & Kniffin Telephone Company— Wayne.....	4.50	12.00	54.00
South West Malcolm Telephone Company— Poweshiek.....	18.00	14.00	252.00
Sugar Creek Telephone Company — Jasper	11.75	10.00	117.50
Poweshiek.....	.75		7.50
Total.....	12.50	\$ 10.00	\$ 125.00
South Prairie Mutual Telephone Company— Johnson	2.50	18.00	82.50
Muscatine	20.00		200.00
Total.....	22.50	\$ 18.00	\$ 292.50
Scott Township Telephone Company— Johnson.....	6.50	15.00	97.50
State Road Telephone Company— Buchanan.....	8.75	9.00	38.75
St. Charles-Patterson Farmers Telephone Company— Madison	16.00	9.00	144.00
Sunshine Telephone Company— Buchanan.....	1.00	25.00	25.00
Sunset Telephone Company— Washington	9.00	11.25	101.48
Soap Creek Valley Telephone Company— Davis	6.50	10.00	65.00
Appanoose	4.00		40.00
Total.....	10.50	\$ 10.00	\$ 105.00
St. Charles & Peru Farmers Mutual Telephone Co.— Madison	15.50	9.00	189.50

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Sac County Farmers Mutual Division "B" Telephone Company—			
Sac	17.00	\$ 10.00	\$ 170.00
Summit-Yorktown Telephone Company—			
Page	11.50	12.00	149.50
South Eastern Iowa Telephone Company—			
Jefferson	20.00	15.00	300.00
Keokuk	5.00		90.00
Total	25.00	\$ 15.00	\$ 390.00
Siam & Hopkins Farmers Telephone Company—			
Taylor	11.50	11.00	126.50
Stanton South Western Telephone Company—			
Montgomery	4.07	25.00	101.75
Seven Mile Telephone Company—			
Montgomery	14.50	10.00	145.00
South Spring Creek Telephone Company—			
Mahaaka	7.00	9.00	63.00
Stanhope Lake Center & Rosendale Telephone Co.—			
Hamilton	23.50	13.00	305.50
Sugar Grove Rural Line Telephone Company—			
Linn	6.00	12.50	75.00
Sunny Side & Armah Telephone Company—			
Iowa	4.75	12.00	57.00
Sonora Telephone Company—			
Poweshiek	15.75	14.00	220.50
Tama	1.00		14.00
Total	16.75	\$ 14.00	\$ 234.50
Short Line Mutual Telephone Company—			
Ringgold	1.00	11.00	11.00
Decatur	2.25		24.75
Total	3.25	\$ 11.00	\$ 35.75
South Diagonal Telephone Line —			
Ringgold	2.12	12.97	27.49
Stanton-Washington Mutual Telephone Company—			
Montgomery	5.00	13.00	65.00
Shane Hill Telephone Company—			
Wayne	6.75	11.00	74.25
Sugar Creek Telephone Company—			
Muscataine	1.25	12.50	15.63
Cedar	9.25		115.63
Total	10.50	12.50	131.25
State Line Mutual Telephone Company—			
Allamakee	6.50	8.00	52.00
Sugar Creek Telephone Company—			
Tama	12.00	9.00	108.00
Sheridan No. 1 Telephone Company—			
Cherokee	5.00	14.00	70.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Spring Brooke Telephone Company—			
Buena Vista.....	5.00	\$ 11.00	\$ 55.00
Cherokee.....	10.00		110.00
Clay.....	2.00		22.00
Total.....	17.00	\$ 11.00	\$ 187.00
Salt Creek Valley Telephone Company—			
Tama.....	11.00	10.00	110.00
Springdale & Rochester Telephone Company—			
Cedar.....	8.00	12.00	96.00
Science Hill Telephone Company—			
Madison.....	1.00	12.00	12.00
Warren.....	6.00		72.00
Total.....	7.00	\$ 12.00	\$ 84.00
St. Mary's & Eastern Telephone Company—			
Warren.....	7.00	10.00	70.00
Surprise Valley Mutual Telephone Company—			
Washington.....	6.00	11.00	66.00
Sunsford & Savannah Telephone Company—			
Davis.....	5.00	13.00	65.00
South Side Farmers Mutual Telephone Company.—			
O'Brien.....	4.75	11.07	52.58
Cherokee.....	1.75		19.87
Total ..	6.50	\$ 11.07	\$ 71.95
Schleswig Telephone Company—			
Ida.....	7.50	15.00	112.50
Crawford.....	27.25		408.75
Total.....	34.75	\$ 15.00	\$ 521.25
South Douglas Farmers Telephone Company—			
Adams.....	13.50	9.00	121.50
St. Mary's Southern Telephone Company —			
Warren ...	5.00	12.50	62.50
South Western Telephone Company—			
Jackson.....	5.00	12.00	60.00
Shunem Mutual Telephone Company—			
Davis.....	9.25	7.00	64.75
Sunny Side Mutual Telephone Company—			
Cass.....	8.50	12.50	106.25
Montgomery.....	.50		6.25
Total.....	9.00	12.50	112.50
Silver Plate (Walker) Telephone Company—			
Linn.....	9.00	10.00	90.00
Southern Mutual Telephone Company—			
Davis.....	10.00	Not assessable for 1904.	
Slide Rock Telephone Company—			
Jones.....	6.0	10.00	60.00

ASSESSED VALUATION OF

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
South Western Farmers Mutual Telephone Company—			
Pocahontas	11.50	\$ 10.00	\$ 115.00
Buena Vista	2.00		20.00
Total	13.50	\$ 10.00	\$ 135.00
Sandyville & Milo Telephone Company—			
Warren	8.50	15.00	127.50
Southwestern Mutual Farmers Telephone Company—			
Davis	18.25	10.00	182.50
Sand Creek Mutual Telephone Company—			
Union	14.87	11.00	163.67
Smyrna & Derby Telephone Company—			
Clarke	5.75	10.00	57.50
Lucas	4.25		42.50
Total	10.00	\$ 10.00	\$ 100.00
Starr Rural No. 1 Telephone Company—			
Keokuk	8.00	12.00	96.00
Safe Side Telephone Company—			
Guthrie	12.00	10.00	120.00
Sewal & St. John Telephone Company—			
Wayne	8.00	16.00	128.00
Samuel Cassady Telephone Company—			
Warren .....	.50	16.00	8.00
Sattire Telephone Company—			
Winneshiek	11.00	9.28	102.08
Allamakee	8.00		27.84
Total	14.00	\$ 9.28	\$ 129.92
South Marion Telephone Company—			
Hamilton	28.00	18.00	296.00
Boone	8.00		80.00
Webster	4.00		52.00
Total	80.00	\$ 18.00	\$ 300.00
St. Charles & New Virginia Farmers Telephone Co.—			
Madison	5.50	8.00	44.00
Warren	14.50		116.00
Total	20.00	\$ 8.00	\$ 160.00
Salem Telephone Company—			
Lucas	8.75	8.91	77.93
Success Telephone Company—			
Cerro Gordo	8.00	8.00	24.00
Seminary Telephone Company—			
Linn	4.00	9.00	36.00
Stanley Farmers No. 1 Telephone Company—			
Buchanan	10.50	12.00	126.00
South Clark Farmers Mutual Telephone Company—			
Tama	8.00	Not assess	able for 1904
South Eastern Telephone Company—			
Lee	80.00	10.00	800.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Sheldahl Mutual Telephone Company—			
Polk.....	1.00	\$ 80.00	\$ 80.00
Boone.....	.50	.....	15.00
Total.....	1.50	\$ 80.00	\$ 45.00
Sixteen Rural Telephone Company—			
Mahaska.....	4.00	12 00	48.00
Searsboro & Lynnville Telephone Company—			
Poweshiek.....	7.00	12 50	87.50
Jasper.....	2.00	.....	25.00
Total.....	9.00	\$ 12.50	\$ 112.50
Sheridan-Grinnell Telephone Company—			
Poweshiek.....	22.50	13.00	292.50
Stanhope & Griffin Telephone Company—			
Hamilton.....	7.20	12.50	90.00
Boone.....	8.50	.....	48.75
Total.....	10.70	\$ 12.50	\$ 138.75
Scranton Mutual Telephone Company—			
Greene.....	87.00	15.00	555.00
Carroll.....	4.00	.....	60.00
Total.....	41.00	\$ 15.00	\$ 615.00
Stanton-Red Oak Mutual Telephone Company—			
Montgomery.....	11.50	12.00	138.00
Shambaugh & College Springs No. 2 Telephone Co.—			
Page.....	8.75	15.00	131.25
Silver Plate Telephone Company—			
Linn.....	9.00	10.00	90.00
State Road Telephone Line—			
Poweshiek.....	4.14	14.00	57.96
Sigafoose Telephone Company—			
Poweshiek.....	9.00	13.00	117.00
Stanhope-Jewell Telephone Company—			
Hamilton.....	12.00	14.00	168.00
South Cairo Telephone Company—			
Hamilton.....	4.50	16.00	72.00
South Eastern Mutual Telephone Company —			
Muscatine.....	5.00	12.00	60.00
Sylvia Telephone Company (Fairfax)—			
Linn.....	7.00	6.85	47.95
South Side Rural No. 3 Telephone Company—			
Mahaska.....	1.75	13.00	22.75
South Telephone Company (Fairfax)—			
Linn.....	4.00	48.00	192.00
Spring Cedar Mutual Telephone Company—			
Cherokee.....	24.50	11.00	269.50

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
South Eastern Iowa Telephone Company —			
Jefferson	22.00	\$ 12.00	\$ 264.00
Keokuk	5.00		60.00
Total.....	27.00	\$ 12.00	\$ 324.00
Smyrna & West Concord Telephone Company—			
Clarke	5.00	12.00	60.00
Swigart & Wherry Telephone Line—			
Scott	2.00	15.00	30.00
Clinton	15.00		225.00
Total.....	17.00	\$ 15.00	\$ 255.00
South Western Telephone Company—			
Worth	10.00	12.00	120.00
Soap Creek & Union Township Farmers Mutual Telephone Company—			
Appanoose	6.00	10.00	60.00
Stuart & Lindon Telephone Company—			
Guthrie	14.00	7.00	98.00
Sharon Farmers Mutual Telephone Company—			
Johnson	71.75	11.00	789.25
Washington	1.25		13.75
Total.....	73.00	\$ 11.00	\$ 803.00
Sunnyside Telephone Company—			
Buchanan	1.50	10.00	15.00
Spring Grove & Jackson Telephone Company—			
Linn	9.00	7.50	67.50
Star Mutual Telephone Company—			
Davis	4.50	12.00	54.00
Salt Creek Telephone Company—			
Tama	6.00	11.00	66.00
Swamp Angel Mutual Telephone Company—			
Davis	6.50	11.00	71.50
Short Route Telephone Company—			
Wayne	11.50	6.00	69.00
South Cedar Mutual Telephone Company—			
Benton	9.00	Not assessed for 1904.	
Spring Valley & Lincoln Township Telephone Co.—			
Dallas	11.00	7.50	82.50
Sherod Telephone Company—			
Wayne	12.00	6.00	72.00
Short Line No. 1 Telephone Company—			
Buchanan	1.50	10.00	15.00
Sewal & Medicineville Telephone Company—			
Wayne	11.00	10.00	110.00
Spring Creek Farmers Mutual Telephone Company—			
Tama	8.50	11.00	93.50
Marshall	8.50		93.50
Total.....	14.00	\$ 11.00	\$ 154.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Seventy-Six Telephone Company—			
Washington	12.50	\$ 10.00	\$ 125.00
Spring Creek Telephone Company—			
Benton	8.00	18.00	80.00
South of Inwood Telephone Company—			
Sioux	5.00	7.00	35.00
Lyon	5.00	.....	35.00
Total	10.00	7.00	70.90
Salt Creek Telephone Company—			
Davis	7.25	10.00	72.50
State Road Telephone Company—			
Wayne	18.00	10.00	180.00
Sheridan & Tama Mutual Telephone Company—			
Tama	12.00	10.00	120.00
Poweshiek	7.00	.....	70.00
Total	19.00	\$ 10.00	\$ 190.00
South Western No. 1 Telephone Company—			
Pocahontas	10.50	12.00	126.00
Star Telephone Company—			
Clarke	18.00	8.00	104.00
Wayne	2.50	.....	20.00
Total	15.50	\$ 8.00	\$ 124.00
Shiloh Mutual Telephone Company—			
Grundy	12.00	11.00	132.00
South Fork No. 9 Telephone Company—			
Wayne	5.25	10.00	52.50
Appanoose .....	.75	.....	7.50
Total	6.00	\$ 10.00	\$ 60.00
Smoky Ridge Telephone Company—			
Wayne	8.00	9.00	72.00
South Cotter Telephone Company—			
Louisa	9.00	10.00	90.00
Star Mutual Telephone Company—			
Montgomery .....	.50	20.00	10.00
Cass	1.75	.....	35.00
Total	2.25	\$ 20.00	\$ 45.00
Sheridan Mutual Telephone Company—			
Tama	10.50	10.00	105.00
Poweshiek	8.50	.....	85.00
Total	19.00	\$ 10.00	\$ 190.00
South West Rural Telephone Company—			
Louisa	5.88	12.00	70.56
Tingley & Mt. Ayr Telephone Company—			
Ringgold	14.75	12.00	177.00
Town Mutual (Keswick) Telephone Company—			
Keokuk	2.00	30.00	60.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Tingley & Ellston Telephone Company—			
Ringgold	8.00	\$ 12.00	\$ 96.00
Thornburg-Tilton Telephone Company—			
Iowa .....	.75	11.00	8.25
Keokuk	11.25	.....	123.75
Total	12.00	\$ 11.00	\$ 132.00
Troy Mills & Walker Telephone Company—			
Linn	6.75	11.00	74.25
Tilton Mutual Telephone Company—			
Keokuk .....	.75	11.00	8.25
Poweshiek	4.50	.....	49.50
Total	5.25	\$ 11.00	\$ 57.75
Tiffin North West Telephone Company—			
Johnson	9.50	11.00	104.50
Three Wing Telephone Company—			
Lucas	8.00	8.00	64.00
Township Line Telephone Company—			
Buchanan	6.50	12.00	78.00
Turkey Valley Telephone Company—			
Cass	16.25	13.00	211.25
Two Thousand (2,000) Telephone Company—			
Keokuk	6.00	11.00	66.00
Thornburg & North Eastern Telephone Company—			
Poweshiek .....	.25	10.00	2.50
Keokuk	11.00	.....	110.00
Total	11.25	\$ 10.00	\$ 112.50
Tilford Telephone Company—			
Jefferson	6.00	10.00	60.00
Tama & Chelsea Telephone Company—			
Tama	9.50	10.00	95.00
Tracey Telephone Company—			
Marion	7.00	18.00	126.00
Tingley & Melrose Telephone Company—			
Ringgold	4.75	9.00	42.75
Union	8.50	.....	76.50
Total	13.25	\$ 9.00	\$ 119.25
Terpin Ridge Telephone Company—			
Jackson	7.50	Not assessable for 1904.	
Tingley & Arispe Telephone Company—			
Union	4.25	11.00	46.75
Ringgold	6.15	.....	67.65
Total	10.40	\$ 11.00	\$ 114.40
Tees Grove Telephone Line—			
Jackson	7.00	9.00	63.00
Clinton	2.00	.....	18.00
Total	9.00	\$ 9.00	\$ 81.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Tyrone & Cedar Valley Telephone Company—			
Monroe	10.00	\$ 8.00	\$ 80.00
Township Telephone Line—			
Sac	5.75	10.00	57.50
Township Line Mutual Telephone Company—			
Iowa	6.50	12.00	78.00
Truro Telephone Company—			
Madison	16.00	20.00	320.00
Clarke	2.00	.....	40.00
Warren	4.00	.....	80.00
Total	22.00	\$ 20.00	\$ 440.00
Tyrone Mutual Telephone Company—			
Washington	4.50	18.00	81.00
Keokuk	1.50	.....	30.00
Total	6.00	18.00	108.00
Telephone Line No. 22—			
Keokuk	12.00	9.00	108.00
Telephone Company No. 6 —			
Lyon	5.00	10.00	50.00
Traer & Dinsdale Telephone Company—			
Tama	16.00	9.00	144.00
Tingley & Sheldop Telephone Company—			
Ringgold	6.50	11.00	71.50
Tama & Potter Telephone Line—			
Tama	12.50	12.00	150.00
Thirty-Six Hundred Telephone Company—			
Keokuk	5.25	9.00	47.25
Tipton Mutual Telephone Company—			
Hardin	2.00	20.00	40.00
Tobins Mutual Telephone Company—			
Davis	6.25	10.00	62.50
Tingley & Southwestern Telephone Company—			
Ringgold	11.00	12.00	132.00
Tyrrell Bros. Telephone Line—			
Wright .....	.....	.....	80.00
Tatman & Brimley Telephone Company—			
Van Buren	12.00	11.00	132.00
Union Township Telephone Company—			
Union	2.00	12.00	24.00
Adams	22.00	.....	264.00
Total	24.00	\$ 12.00	\$ 288.00
Union Grove Mutual Telephone Company—			
Tama	7.50	12.00	90.00
Marshall	1.00	.....	12.00
Total	8.50	\$ 12.00	\$ 102.00
Union Telephone Company—			
Page	9.25	9.00	83.25
Montgomery	6.75	.....	60.75
Total	16.00	\$ 9.00	\$ 144.00

TABLE No. 3—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Union Hall Telephone Company— Keokuk	7.25	\$ 18.00	\$ 94.25
Union County Platte Farmers Mutual Telephone Co.— Union	7.00	12.00	84.00
Union Telephone Company— Linn	8.50	13.00	110.50
Ulmer Telephone Company— Sas	6.00	10.00	60.00
Union Telephone Company— Marion	6.00	16.00	96.00
Union Mills Telephone Company— Mahaska	5.00	15.00	75.00
Union Mills Mutual No. 1 Telephone Company— Mahaska	8.75	18.00	48.75
Union Central Telephone Company— Cass	6.00	9.00	54.00
Union Telephone Company— Cerro Gordo	11.00	8.00	88.00
Unity Rural Telephone Company— Butler	5.50	15.00	82.50
Unity Telephone Company— Union	9.00	8.00	72.00
Utica Ridge Telephone Company — Scott	6.00	10.00	60.00
Unity Telephone Company— Union	6.50	10.00	65.00
Union Mills & New Sharon Mutual Telephone Co.— Mahaska	8.25	18.00	42.25
Union Chapel Mutual Telephone Company— Wapello Marion	8.75 .50	12.00	60.00 6.00
Total	6.25	\$ 12.00	\$ 75.00
Union Telephone Company— Linn	14.00	11.00	154.00
Union Center Mutual Telephone Company— Appanoose	18.00	10.00	180.00
Union Prairie Telephone Company— Allamakee	14.25	13.00	185.25
Union & Clark County Telephone Company— Union	17.00	18.00	221.00
Clarke	1.00		13.00
Total	18.00	\$ 18.00	\$ 234.00
Union Mills & New Sharon Mutual Telephone Co.— Mahaska	6.66	9.00	59.94
Union Telephone Company— Woodbury	10.00	10.00	100.00
Union County Platte Farmers Mutual Telephone Co.— Union	11.50	9.00	103.50

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Union Mutual Telephone Company—			
Keokuk	9.75	\$ 12.95	\$ 126.26
Iowa .....	.75	.....	9.71
Total	10.50	\$ 12.95	\$ 135.97
Victor Rural Telephone Company—			
Poweshiek	1.00	18.00	18.00
Jasper	11.00	.....	148.00
Total	12.00	\$ 18.00	\$ 156.00
Viola & Stone City Telephone Company—			
Linn	4.00	18.00	52.00
Jones	1.00	.....	18.00
Total	5.00	\$ 18.00	\$ 65.00
Victoria Telephone Company—			
Boone	1.75	15.00	26.25
Vaughn, F. C., Telephone Company—			
Wright	18.50	15.00	202.50
Hamilton	28.50	.....	427.00
Total	42.00	\$ 15.00	\$ 690.00
Victor & South Eastern Telephone Company—			
Iowa	9.00	12.00	108.00
Victor Mutual Telephone Company—			
Marion	17.50	12.00	210.00
Viola & Springville Telephone Company—			
Linn	10.50	14.00	147.00
Vernon Spring Farmers Telephone Company —			
Howard	4.50	14.00	63.00
Victor North Lincoln Independent Telephone Association—			
Iowa	10.00	10.00	100.00
Victor & Ladora Independent Telephone Company—			
Iowa	8.75	10.00	87.50
Victor & Summit Independent Telephone Company—			
Iowa	19.00	18.00	247.00
Victor Telephone Company—			
Lucas	5.80	10.00	58.00
Vetter, D., Telephone Company—			
Montgomery	9.50	6.00	57.00
Volga Valley Telephone Company—			
Clayton	10.00	9.00	90.00
Viola Township Farmers Division F. Telephone Co.—			
Sac	7.50	12.50	93.75
Valley Mutual Telephone Company—			
Marion	10.00	10.00	100.00
Victor & State Road Telephone Company—			
Iowa	3.00	18.00	54.00
Villisca Sciola & Northern Telephone Company—			
Montgomery	18.00	7.50	135.00

ASSESSED VALUATION OF

TABLE No. 2—Continued.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Vining Telephone Company— Tama	12.00	\$ 10.00	\$ 120.00
Villisca & Pleasant Ridge Mutual Telephone Co.— Montgomery	10.00	10.00	100.00
Valley Telephone Company— Wayne	2.50	15.00	37.50
Victor & Hartwick Telephone Company— Potosi	1.50	11.00	16.50
Vernon Farmers Mutual Telephone Company— Wright	20.00	15.00	300.00
Hamilton	6.00	—	—
Total	42.00	\$ 15.00	\$ 630.00
Valley Mutual Telephone Company— Adams	6.50	10.00	65.00
Villisca & Pleasant Valley Telephone Company— Montgomery	10.00	15.00	150.00
Page	3.00	—	—
Total	13.00	\$ 15.00	\$ 195.00
Viola & Anamosa Mutual Telephone Company— Linn	1.00	9.00	9.00
Jones	2.00	—	—
Total	3.00	\$ 9.00	\$ 27.00
Victor South Western Telephone Company— Potosi	5.00	11.00	55.00
Iowa	2.00	—	—
Total	7.00	\$ 11.00	\$ 77.00
Valley City Telephone Company— Buchanan	3.50	12.00	42.00
Viola & Bullalo Telephone Company— Linn	8.00	9.00	72.00
Willow Grove Short Line Telephone Company— Wayne	15.00	9.00	135.00
Webster & Armah Telephone Company— Keokuk	4.00	10.00	40.00
Wertz Mutual Telephone Company— Jones .....	.50	30.00	15.00
Wire Corners Telephone Company— Linn	5.00	15.00	75.00
West Toledo Telephone Company— Tama	1.25	10.00	12.50
White Telephone Company— Wayne	7.50	10.00	75.00
Washington Center Telephone Company— Lucas	9.00	9.00	81.00

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Willow Line Telephone Company—			
Marshall	4.00	\$ 10.00	\$ 40.00
Tama	8.50	.....	85.00
Total	7.50	\$ 10.00	\$ 75.00
Wetmore, H. A. & G. L., Telephone Line—			
Woodbury	19.00	10.00	190.00
Wren Hill Telephone Company—			
Clarke	6.00	11.00	66.00
Lucas	7.00	.....	77.00
Total	18.00	\$ 11.00	\$ 148.00
Whitley Short Line Telephone Company—			
Wayne	4.00	10.00	40.00
White Oak Mutual Telephone Company—			
Linn	17.00	9.00	153.00
West Central Farmers Telephone Company—			
Monroe	9.25	9.00	83.25
Woodstock Telephone Company—			
Hamilton	17.50	30.00	525.00
Wright	45.50	.....	910.00
Total	63.00	\$ 30.00	\$ 1,260.00
White Cloud Telephone Company—			
Washington	8.50	14.00	119.00
Louisa	1.25	.....	17.50
Total	9.75	\$ 14.00	\$ 136.50
Wheeler Telephone Company—			
Sioux	17.50	12.00	210.00
Walker-Bowley Telephone Company—			
Linn	1.00	10.00	10.00
Buchanan	9.50	.....	95.00
Total	10.50	\$ 10.00	\$ 105.00
Whites Creek & Lovilia Farmers Mutual Telephone Company—			
Monroe	13.00	8.00	104.00
Wapello Northwestern Telephone Company—			
Louisa	7.50	12.00	90.00
Wall Street Telephone Company—			
Page	11.00	13.00	143.00
West Franklin Telephone Company—			
Linn	4.50	13.00	58.50
Wood Telephone Company—			
Tama	4.00	10.00	40.00
Washington Mutual Telephone Company—			
Keokuk	7.00	12.00	84.00
West La Fayette Telephone Company—			
Keokuk	6.50	20.00	130.00

TABLE No. 8—CONTINUED.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
White, J. F., & Sons, Private Telephone Company— Keokuk.....	.25	\$ 60.00	\$ 15.00
Whittier & Southern Telephone Company— Linn.....	4.00	14.00	56.00
West Fremont Telephone Company— Buchanan.....	6.66	12.00	79.92
White Oak No. "2" Telephone Company— Linn.....	1.50	16.00	24.00
Jones.....	5.50	.....	58.00
Total.....	5.00	\$ 16.00	\$ 80.00
Wilkins Telephone Line— Warren.....	10.00	9.00	90.00
Walleres Farmers Telephone Company— Monroe.....	12.00	8.00	96.00
West Malcom & Sheridan Telephone Company— Poweshiek.....	21.25	13.00	276.25
Webster Mutual Telephone Company— Keokuk.....	3.00	15.00	45.00
Whittier North Western Telephone Company— Linn.....	7.00	18.00	126.00
Wapsie Telephone Company— Buchanan.....	5.25	10.00	52.50
Whittier & Western Telephone Company— Linn.....	3.75	16.00	60.00
Whittier & Co. Home Telephone Company— Linn.....	3.50	18.00	63.00
White Pigeon Telephone Company— Iowa.....	1.50	10.00	15.00
Keokuk.....	15.25	.....	152.50
Total.....	16.75	\$ 10.00	\$ 167.50
Waldon Mutual Telephone Company— Keokuk.....	15.00	10.00	150.00
White Oak Telephone Company— Jones.....	7.00	8.00	56.00
Linn.....	4.00	.....	32.00
Total.....	11.00	\$ 8.00	\$ 88.00
West Des Moines Telephone Company— Mahaska.....	12.00	6.00	72.00
Wapello Telephone Company— Wapello.....	5.75	7.00	40.25
What Cheer & Delta Mutual Telephone Company— Keokuk.....	9.00	11.00	99.00
West Union Mutual Telephone Company— Harding.....	5.25	12.00	63.00

CONTINUED.

	Mileage.	Assessment per mile.	Total assessment.
.....	4.00	\$ 9.00	\$ 36.00
.....	2.50	.....	22.50
.....	6.50	\$ 9.00	\$ 58.50
any—	12.00	11.00	142.00
.....	7.25	10.00	72.50
.....	12.25	13.00	159.25
.....	8.00	12.00	96.00
.....	11.75	8.00	94.00
.....	6.75	12.00	81.00
.....	1.50	10.00	15.00
.....	8.50	.....	85.00
.....	10.00	\$ 10.00	\$ 100.00
.....	12.00	17.00	204.00
bone	9.00	9.27	83.43
.....	8.00	13.00	86.00
.....	8.25	.....	43.25
.....	6.25	\$ 13.00	\$ 81.25
.....	6.25	7.80	47.75
.....	.....	.....	175.00
.....	5.00	13.00	65.00
.....	1.00	.....	13.00
.....	6.00	\$ 13.00	\$ 78.00
.....	8.75	27.00	101.25
.....	12.00	10.00	120.00
.....	.50	20.00	10.00
.....	14.00	13.00	182.00

TABLE No. 3—Continued.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
Wyondah Telephone Company—			
Davis.....	14.00	\$ 10.00	\$ 140.00
Wellington Telephone Line—			
Buchanan.....	1.00	11.00	11.00
Benton.....	1.00	11.00	11.00
Total.....	2.00	\$ 11.00	\$ 22.00
Woodburn Mutual Northwestern Telephone Co.—			
Clarke.....	8.00	12.00	96.00
Woodburn, Osceola & White Breast Telephone Co.—			
Clarke.....	7.75	12.25	94.88
White Pigeon Rural Telephone Company—			
Cedar.....	8.50	9.00	76.50
Walnut No. 3 (Casey) Telephone Company—			
Adair.....	11.00	11.00	121.00
Wolf Creek (Humboldt) Telephone Company—			
Lucas.....	7.00	12.50	87.50
Wayne.....	8.00	12.50	100.00
Total.....	15.00	\$ 12.50	\$ 187.50
Washington Center Telephone Company—			
Clarke.....	12.50	9.00	112.50
Walters, L. G. & Maunese, J. E., Telephone Line—			
Carroll.....	8.50	15.00	127.50
Washington Township Mutual Telephone Company—			
Jasper.....	2.15	10.00	21.50
Story.....	.75	10.00	7.50
Polk.....	15.00	10.00	150.00
Total.....	18.00	\$ 10.00	\$ 180.00
Washington Line Telephone Company—			
Marion.....	7.00	Not assessable for 1904.	
Willow Creek Rural Telephone Company—			
Cerro Gordo.....	7.00	10.00	70.00
West Nodaway Telephone Company—			
Montgomery.....	6.58	15.00	98.70
Wilton & Muscatine Telephone Company—			
Muscatine.....	7.00	12.00	84.00
Woodburn South Eastern Telephone Company—			
Clarke.....	5.00	11.00	55.00
Lucas.....	4.00	11.00	44.00
Total.....	9.00	\$ 11.00	\$ 99.00
West Walnut Telephone Company—			
Adair.....	10.50	12.00	126.00
Whiskey Bottom Telephone Company—			
Tama.....	4.50	10.00	45.00
Woodburn & Smyrna Telephone Company—			
Clarke.....	6.00	15.00	90.00
West Cedar Telephone Company—			
Linn.....	8.25	10.00	82.50

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
West Buffalo Telephone Company—			
Buchanan	11.00	\$ 8.00	\$ 88.00
Wolf Creek Telephone Company—			
Wayne	12.00	12.50	150.00
Lucas	8.00	.....	87.50
Total	15.00	\$ 12.50	\$ 187.50
Woodburn & Cleveland Telephone Company—			
Clarke	8.50	11.00	88.50
Lucas	2.50	.....	27.50
Total	6.00	\$ 11.00	\$ 66.00
Wayne Line No. 4 Telephone Company—			
Monroe	12.00	8.00	96.00
West Liberty Short Line Telephone Company—			
Muscatine	8.25	16.00	52.00
Western Union Telephone Company—			
Ringgold	15.00	10.00	150.00
Weldon, Lacelle & Osceola Telephone Company—			
Clarke	186.00	8.00	1,088.00
Warren Center Telephone Company—			
Lucas	10.00	9.00	90.00
West Grove & Monterey Telephone Company—			
Davis	9.50	9.00	85.50
Winthrop Telephone Company—			
Buchanan	5.00	28.00	140.00
West Union Telephone Company—			
Lucas	1.25	8.00	10.00
Wayne	8.25	.....	66.00
Total	9.50	\$ 8.00	\$ 76.00
Walnut Hill Telephone Company—			
Tama	9.50	10.00	95.00
Will Creek Meriden Mutual Telephone Company—			
Oberokee	12.50	11.00	137.50
Walker Short Line Telephone Company —			
Linn	1.75	10.00	17.50
Wapsa Valley Telephone Company—			
Linn	5.00	18.50	67.50
Williams & Calhoun Private Telephone Line—			
Linn .....	.75	15.00	11.25
Wanbeck Telephone Company—			
Linn	12.50	12.00	150.00
West Grove Telephone Company—			
Davis .....	.75	Not assessable for 1904.	
White Willow Telephone Line—			
Mahaska	2.00	7.50	15.00
Poweshiek .....	.50	.....	3.75
Total	2.50	\$ 7.50	\$ 18.75

TABLE No. 3—Continued.

Names of Companies and Counties.	Mileage.	Assessment per mile.	Total assessment.
White Breast Telephone Company— Lucas	2.50	\$ 15.00	\$ 37.50
White Star Telephone Company— Monroe	6.75	Est. assessment per mile	
Whitten Mutual Telephone Company— Hardin	2.00	21.00	42.00
West Homer Mutual Telephone Company — Benton	14.00	12.00	168.00
Will Telephone Company— Benton	6.50	11.00	71.50
West Otter Creek & Mutual Telephone Co.— Lincoln	6.00	10.00	60.00
Wm. H. Pinner (Private) Telephone Line— Harrison .....	.00	20.00	10.00
Whittier Telephone Company— Lincoln .....	.57	12.00	6.84
Weyer Independent Telephone Company— Lee	20.00	12.00	240.00
Des Moines	12.00		144.00
Total	62.00	\$ 12.00	\$ 744.00
West Cedar Farmers Mutual Telephone Company— Benton	3.75	14.00	52.50
Wild Cat & Cambria Telephone Company— Wayne	17.25	9.00	155.25
White Rock Mutual Telephone Company — Guthrie	2.25	15.00	33.75
Wapsie Valley Telephone Company— Buchanan	4.00	15.00	60.00
Whippoorwill Telephone Company— Tama	7.00	11.00	77.00
Willow Grove Mutual "No. 8" Telephone Co. — Keokuk	8.00	11.00	88.00
Iowa .....	.50		7.50
Total	8.50	\$ 11.00	\$ 93.50
What Cheer & Janesville Telephone Company— Keokuk	2.25	12.00	27.00
West Farmers (Kelley) Telephone Company— Story	1.00	12.00	12.00
Boone	2.00		24.00
Total	3.00	\$ 12.00	\$ 36.00
Wall Street Telephone Company— Lucas	7.00	13.00	91.00
Warren	4.00		52.00
Total	11.00	\$ 13.00	\$ 143.00
Washington Telephone Line— Clarke	11.50	10.00	115.00

